

**DISTRIBUTION OF
BUILD INDIANA FUND
AND
LOTTERY AND GAMING REVENUES**

**Fiscal Year Ending
June 30, 2011**

**Prepared by the
Indiana State Budget Agency**

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Distribution of Build Indiana Fund and Lottery and Gaming Revenues

Executive Summary

This executive summary and the following report were prepared by the Indiana State Budget Agency. The report examines the sources and uses of revenues from lottery and gaming (L&G) operations in Indiana. Lottery, riverboats, racinos, and charity gaming are the primary sources of lottery and gaming revenues in Indiana. Along with the Hoosier Lottery, Indiana has eleven riverboats, two racinos (horse track with a casino), and more than 2,000 charity gaming licensees.

The Hoosier Lottery started operations on October 13, 1989, after a majority of Indiana citizens voted favorably on a 1988 voter referendum. Since its inception, the Hoosier Lottery has contributed \$3,903.6 million in profits towards state and local distributions.

P.L. 24-1992 allowed qualified not-for-profit organizations to conduct charity gaming events in Indiana. These gaming events include bingo, charity game nights, door prizes, festival events, raffles, and the sale of pull tabs, punchboards, and tip boards. Organizations must be licensed and registered for each type of charity gaming event they want to conduct. Charity gaming taxes have contributed \$97.4 million in revenues towards state and local distributions.

In 1993, the Indiana General Assembly allowed riverboat gaming in Indiana. The first riverboat license was issued on December 5, 1995, to Aztar Indiana Gaming Corporation. Since then, ten additional riverboats have started operating in Indiana. Riverboat wagering and admissions taxes have contributed \$9,301.4 million in revenues to state and local funds.

On September 1, 1994, the first pari-mutuel wagering in the state's history was conducted at Hoosier Park in Anderson. On December 6, 2002, Indiana Downs in Shelbyville became the state's second pari-mutuel track. In 2007, the Indiana General Assembly approved slot machine wagering at the state's two pari-mutuel racetracks (racinos). Pari-mutuel taxes and slot machine wagering taxes have contributed \$576.5 million to state and local funds.

The two racinos also paid \$250 million each in license fees. When accounting for the revenues and distributions, except where it is specifically mentioned, this report excludes the license fees and payments under local development agreements by the riverboats and racinos.

Revenue data for FY 2011 shows that riverboats contributed 63.5% of the revenues from L&G sources for that fiscal year. The riverboats account for 66.5% of cumulative contributions since 1989 from all L&G sources. In FY 2011, the Hoosier Lottery contributed 19.7% of total revenues from L&G sources. The lottery's cumulative share is 27.9%. The lottery's cumulative share is higher than its current share because Hoosier Lottery started operations in 1989, almost seven years before any Indiana casino. In FY 2011, racinos contributed 16.3% of total revenues from L&G sources. Since horse track casinos have been in operation for only three years, the cumulative contributions by the racinos are lower at 4.1%. Charitable gaming contributed 0.5% in FY 2011 and 0.7% of cumulative L&G revenues. Interest generated from the Build Indiana Fund since FY 1990 accounts for 0.8% of the total historical L&G revenues.

The State General Fund, Build Indiana Fund, local units, Teachers' Retirement Fund, Police/Fire Pension Relief Fund and other state funds receive distributions from the L&G revenues collected by the state. The State General Fund received 46.9% of FY 2011 revenues and 29.3% of the cumulative revenues since 1989. The Build Indiana Fund received 21.4% of FY 2011 revenues and 37.5% of cumulative revenues. Local units received 20.2% of FY 2011 revenues and 20.2% of cumulative revenues. The Teachers' Retirement Fund and Police/Fire Pension Relief Fund received 6.0% of FY 2011 revenues and 7.9% of cumulative revenues. Other state funds received 5.0% of FY 2011 revenues and 4.4% of cumulative revenues. Additionally, less than 1% of the total revenues were spent by state agencies towards administrative costs related to L&G.

Introduction

This report presents total state distributions of lottery and gaming revenues. It also presents the distribution of Build Indiana Fund revenues by county for the fiscal year ending June 30, 2011, as well as cumulative state distributions since the General Assembly first enacted the law governing the use and distribution of lottery revenues in 1989. In 1995, the General Assembly created the Lottery and Gaming Surplus Account and State and Local Capital Projects Account within the existing Build Indiana Fund. The Build Indiana Fund was established by the 1989 Lottery Act. (P.L. 25-1995), which required that revenue from the Hoosier Lottery (after retirement and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account. P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. P.L. 186-2002 eliminated statutory references to the Lottery and Gaming Surplus Account and the State and Local Projects Account and replaced them with references to the Build Indiana Fund.

Through P.L. 186-2002 and P.L. 192-2002(ss), the General Assembly made certain changes to the appropriations, transfers, and distributions of lottery and gaming revenues. P.L. 192-2002(ss) provided that after sufficient funds are distributed to the Indiana Gaming Commission for administrative costs, \$33.0 million of riverboat wagering taxes collected in a state fiscal year is set aside for revenue sharing among cities, towns, and counties where riverboats are not located. The funds are distributed based on population. After the set aside for revenue sharing, 25% of the remaining riverboat wagering tax revenue up to the amounts received in FY 2002 is distributed as required by IC 4-33-13-5 to the local units in which a riverboat is operating. The remainder of the wagering tax revenue is deposited in the State General Fund.

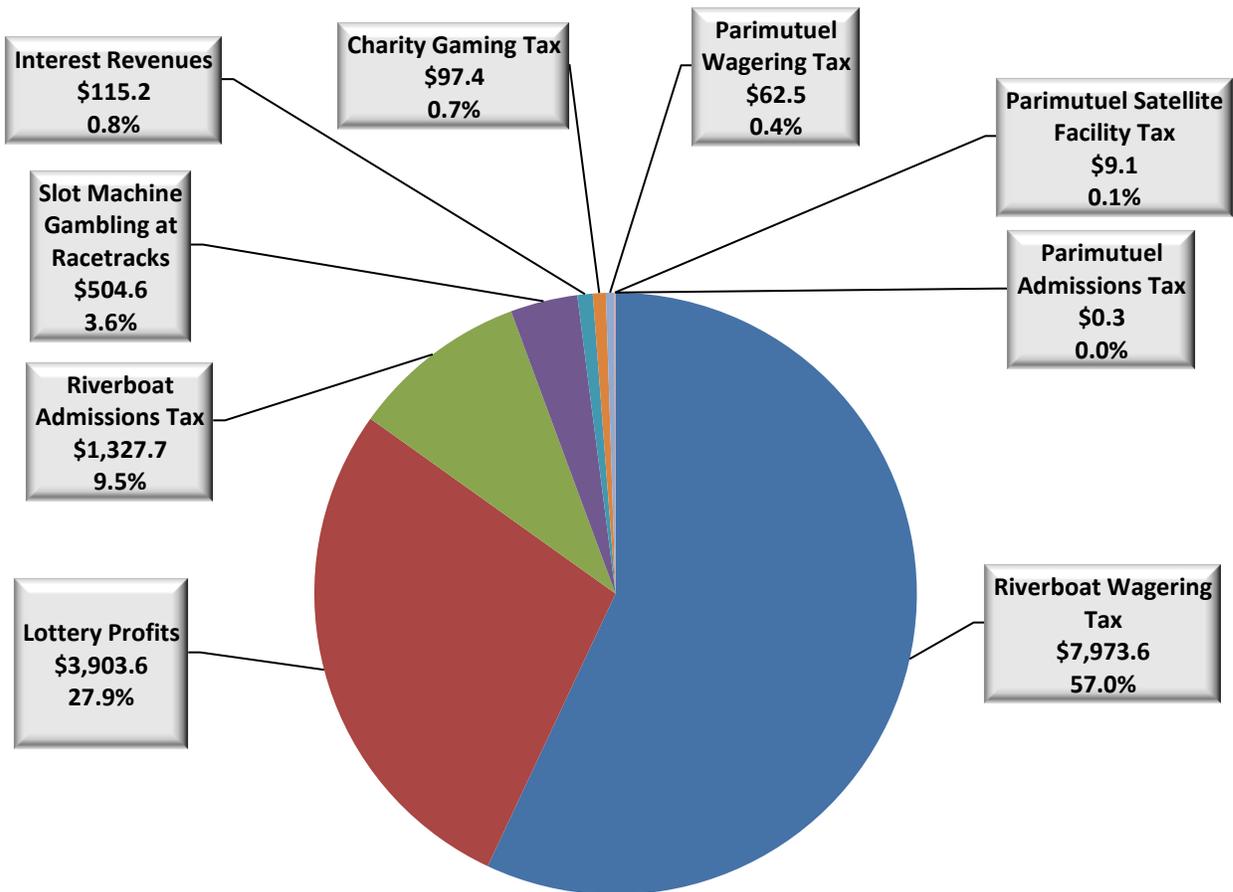
After \$60.0 million of Hoosier Lottery profits is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining Hoosier Lottery profits are transferred to the Build Indiana Fund. In addition, the Build Indiana Fund receives interest income, horse racing pari-mutuel wagering tax revenue (except for the first \$150,000 which is transferred to the Veterinary School Research Account), and charity gaming excise tax and license fee revenue. Finally, the fund receives a statutory transfer from the riverboat wagering tax revenue remitted to the State General Fund. The transfer amount is such that the total lottery and gaming revenue deposited in the Build Indiana Fund equals \$250.0 million in a fiscal year. Interest revenue deposited in the fund does not count against the \$250.0 million guarantee. P.L. 186-2002 changed the definition of eligible recipients and required recipients to follow certain guidelines in order to receive state and local project grants.

L&G REVENUES AVAILABLE FOR DISTRIBUTION TO STATE AND LOCAL FUNDS:

in \$ Million	<i>Up to</i>				
Fiscal Year	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	TOTAL
<i>Source</i>					
Riverboat Wagering Tax	\$5,950.2	\$690.4	\$669.3	\$663.6	\$7,973.6
Lottery Profits	\$3,306.1	\$183.4	\$183.9	\$230.2	\$3,903.6
Riverboat Admissions Tax	\$1,092.7	\$75.2	\$80.9	\$79.0	\$1,327.7
Slot Machine Gambling at Racetracks	\$5.0	\$146.6	\$165.3	\$187.6	\$504.6
Interest Revenues	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
Charity Gaming Tax	\$78.4	\$7.4	\$5.9	\$5.7	\$97.4
Parimutuel Wagering Tax	\$52.8	\$3.6	\$3.1	\$2.9	\$62.5
Parimutuel Satellite Facility Tax	\$7.5	\$0.6	\$0.5	\$0.5	\$9.1
Parimutuel Admissions Tax	\$0.3	\$0.0	\$0.0	\$0.0	\$0.3
TOTAL	\$10,608.2	\$1,107.3	\$1,109.0	\$1,169.6	\$13,994.1

Note: This table does not include license fee revenue.

Historical Lottery and Gaming Revenues 1989-2011 (in \$ Million)



DISTRIBUTIONS OF LOTTERY AND GAMING REVENUES:						
in \$ Million		<i>Up to</i>				
Fiscal Year		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>TOTAL</u>
<u>Source</u>	<u>Receiving Fund</u>					
Lottery Profits	Build Indiana Fund	\$2,385.4	\$123.4	\$123.9	\$160.2	\$2,792.9
Riverboat Wagering Tax	Build Indiana Fund	\$1,904.9	\$121.4	\$121.8	\$85.8	\$2,234.0
Build Indiana Fund Interest	Build Indiana Fund	\$115.2	\$0.0	\$0.0	\$0.0	\$115.2
Charity Gaming Tax	Build Indiana Fund	\$60.2	\$4.0	\$3.0	\$3.0	\$70.2
Parimutuel Wagering Tax	Build Indiana Fund	\$28.8	\$1.2	\$1.3	\$1.0	\$32.3
BUILD INDIANA FUND						\$5,244.5
Riverboat Wagering Tax	Property Tax Replacement Fund	\$2,579.4	\$185.3	\$0.0	\$0.0	\$2,764.6
Riverboat Wagering Tax	General Fund	\$33.0	\$188.6	\$372.0	\$404.0	\$997.6
Racetrack Slots Wagering Tax	General Fund	\$0.0	\$62.8	\$120.8	\$131.3	\$314.9
Racetrack Share of 15% of AGR	General Fund	\$0.0	\$0.0	\$3.0	\$13.5	\$16.5
PTRF/GF						\$4,093.6
Lottery Profits	Teacher's Retirement Fund	\$552.6	\$30.0	\$30.0	\$35.0	\$647.6
Riverboat Admissions Tax	State Units	\$327.9	\$20.8	\$25.3	\$29.5	\$403.5
Riverboat Wagering Tax	Admissions Tax Hold Harmless	63.8	15.1	4.3	4.2	\$87.3
Racetrack Share of 15% of AGR	Breed Funds	\$0.0	\$24.2	\$24.4	\$24.6	\$73.1
Racetrack Slots Wagering Tax	Property Tax Trust Fund	\$5.0	\$44.3	\$0.0	\$0.0	\$49.3
Riverboat Wagering Tax	Gaming Commission Admin.	\$36.0	\$2.3	\$1.8	\$1.1	\$41.3
Parimutuel Wagering Tax	Horse Racing Commission Admin.	\$21.9	\$2.3	\$1.7	\$1.7	\$27.6
Charity Gaming Tax	DOR/IGC Admin.	\$18.2	\$3.4	\$2.9	\$2.9	\$27.4
Parimutuel Satellite Facility Tax	Livestock Industry Promotion Fund	\$3.7	\$0.3	\$0.3	\$0.3	\$4.6
Parimutuel Satellite Facility Tax	State Fair Commission	\$3.7	\$0.3	\$0.3	\$0.3	\$4.6
Parimutuel Wagering Tax	Purdue Veterinary School	\$2.1	\$0.2	\$0.2	\$0.2	\$2.6
Lottery Profits	Help America Vote Fund	\$1.8	\$0.0	\$0.0	\$0.0	\$1.8
Parimutuel Admissions Tax	General Fund	\$0.2	\$0.0	\$0.0	\$0.0	\$0.2
Riverboat Wagering Tax	Indiana Economic Development Corp.	0.0	0.0	0.0	0.1	\$0.1
OTHER STATE FUNDS						\$1,370.9
Riverboat Wagering Tax	Local Distribution (Co. with Casinos)	\$1,020.3	\$109.6	\$99.8	\$100.4	\$1,330.2
Riverboat Admissions Tax	Local Units	\$764.7	\$54.4	\$55.6	\$49.5	\$924.2
Lottery Profits	Local Police/Fire Pension	\$366.3	\$30.0	\$30.0	\$35.0	\$461.3
Riverboat Wagering Tax	Local Sharing (Non Casino Co.)	\$165.0	\$33.0	\$33.0	\$33.0	\$264.0
Riverboat Wagering Tax	Adm Tax Hold Harmless To Locals	\$148.0	\$35.1	\$36.5	\$35.0	\$254.6
County Slots Wagering Tax	Local Units with Horse Tracks	\$0.0	\$11.5	\$12.9	\$13.7	\$38.0
Supplemental Slots 1% Tax	Orange County Casino Owner	\$0.0	\$3.8	\$4.3	\$4.6	\$12.7
Parimutuel Admissions Tax	Local Units with Horse Tracks	\$0.2	\$0.0	\$0.0	\$0.0	\$0.2
LOCAL DISTRIBUTION						\$3,285.3
TOTAL LOTTERY AND GAMING REVENUES TO STATE & LOCAL UNITS						\$13,994.1
Local units also receive money deposited in the Build Indiana Fund through motor vehicle excise tax replacement and other local capital projects. The Build Indiana Fund also received a transfer of \$135.1 million from the Property Tax Replacement Fund in FY 2003 to meet motor vehicle excise tax replacement obligations. <u>From 1989 through June 2011 the Build Indiana Fund has received \$5.380 billion in lottery and gaming revenues and transfers.</u>						

DETAIL DISTRIBUTIONS FROM BUILD INDIANA FUND:

Distributions from Build Indiana Fund for FY 2011 and cumulative since FY 1989					
in \$ Million	<i>Up to</i>				
Fiscal Year	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>TOTAL</u>
<i>Fund</i>					
Excise Tax Replacement Distribution	\$2,760.9	\$236.2	\$236.2	\$236.2	\$3,469.5
Build Indiana Fund State & Local Projects	\$838.4	\$8.0	\$15.3	\$14.0	\$875.7
Property Tax Replacement Fund Transfer	\$375.0				\$375.0
Supplemental Tuition Support	\$293.2				\$293.2
Board of Finance Transfer to the General Fund	\$247.3	\$44.0			\$291.3
Transfer to General Fund & Highway Fund During 90-91 Recession	\$72.5				\$72.5
TOTAL BUILD INDIANA FUND DISTRIBUTION	\$4,587.3	\$288.2	\$251.5	\$250.2	\$5,377.2

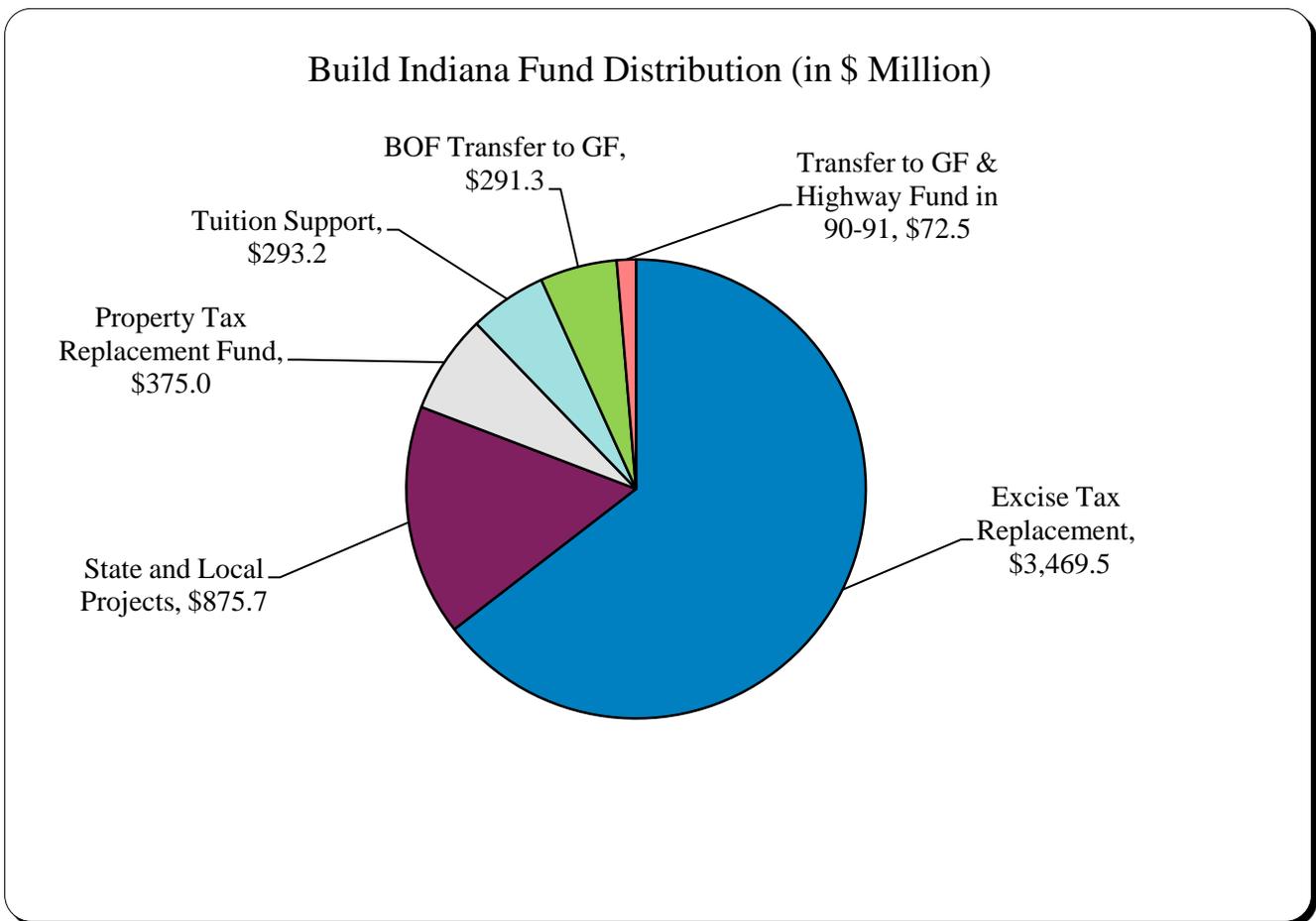


Figure 1 (page 15) illustrates the sources of revenue and the hierarchy of distributions within the Build Indiana Fund. The highest priority for Build Indiana Fund distributions is for motor vehicle excise tax replacement. IC 4-30-17-3.5, as amended by P.L. 186-2002, requires annual transfers from the Build Indiana Fund to the Motor Vehicle Excise Tax Replacement Account in the amount of \$236.2 Million for allocation to the counties based on each county's share of motor vehicle registrations. P.L. 260-1997 guarantees that if funds in the Build Indiana Fund are insufficient to make the transfers to the Motor Vehicle Excise Tax Replacement Account, the General Fund will make up the shortfall. Any surplus remaining in the fund after the transfers to the Motor Vehicle Excise Tax Replacement Account may be distributed for state and local capital projects and other appropriations specified by the General Assembly.

For FY 2011, the funds remaining after the transfers for motor vehicle excise tax replacement were appropriated to the Indiana Technology Fund, Indiana Finance Authority, and other local and state projects. Of the total \$5.380 billion in lottery and gaming revenues and transfers received by the Build Indiana Fund since 1989, \$5.377 billion has been distributed as described in this report. The other lottery and gaming revenues received by the state were deposited in state funds as illustrated above.

Figures 2a & 2b (pages 16 through 18) illustrate the disposition of lottery and gaming revenues in FY 2011 and cumulative since 1989. *Figures 3, 4, & 5* (pages 19 through 21) illustrate the riverboat admissions and wagering tax distribution plan. *Figures 6 & 7* (pages 22 & 23) illustrate the distribution of revenues from gambling games at racetracks. *Figure 8* (page 24) presents a chart showing the total lottery and gaming revenues by source for each year since the inception of gaming activities in Indiana. *Figure 9a* (page 25) shows the distribution of total gaming revenues by fund type. *Figures 9b-9e* (page 26 through 29) separately show the distribution of lottery, riverboat, and racino revenues. *Figure 10* (page 30) illustrates historical distributions from the Build Indiana Fund.

Table 1 (page 31) summarizes the distribution of funds from the Build Indiana Fund for all purposes for FY 2011 and shows cumulative distributions since FY 1989. *Table 2* (pages 32 through 51) details certain FY 2011 distributions on a county-by-county basis and shows cumulative distributions since FY 1989. *Tables 3, 4, 5, & 6* (pages 52 through 55) provide the detail of state and local distributions of the riverboat admissions and wagering taxes.

Historical Expenditure Detail

1. Excise Tax Relief: The 1990 Lottery Act amendments reduced automobile excise taxes effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax cut program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (see following note on Tuition Support). Four years later, P.L. 25-1995 reduced automobile excise tax rates by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund. P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236.2 million for CY 2001 and each year thereafter. P.L. 186-2002 eliminated the Lottery and Gaming Surplus Account within the Build Indiana Fund and required the \$236.2 million distribution for each calendar year to continue from the Build Indiana Fund.

2. Tuition Support: The 1991 Budget Act suspended the motor vehicle excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided these funds would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 2*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

3. Teachers' Retirement Fund: The 1989 Lottery Act provided for annual appropriations of Hoosier Lottery profits to help reduce the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996, the state deposits a portion of lottery revenue into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to address unfunded liabilities in the Teachers' Retirement Fund pre-1996 account. Because teacher pension payments are an obligation of the state and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a transfer from lottery profits to the Pension Stabilization Fund of \$30.0 million each fiscal year. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Stabilization Fund receiving \$35M for FY 2011. The transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund. P.L 224-2003 required the FY 2004 and FY 2005 appropriations to be used to reduce the employer contribution rate that school corporations would otherwise pay to the Teachers' Retirement Fund for teachers covered by the 1996 account. The Teachers' Retirement Pension Stabilization Fund pre-1996 account continued to receive the appropriation in FY 2006 and thereafter.

4. Police and Fire Pensions: The 1989 Lottery Act provided that \$10.0 million of Hoosier Lottery profits would be used annually to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually. The funds are distributed to individual communities each year in accordance with actuarial principles. Until December 31, 2008, police and fire pension payments were the responsibility of cities and towns. Beginning on January 1, 2009, the State of Indiana assumed responsibility for payments from the Old Plans and repealed the formula used to calculate the amount of relief distributed to municipalities from the Pension Relief Fund. Payments to municipalities continue from the Pension Relief Fund which also receives \$30.0 million of lottery revenues. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the Pension Relief Fund receiving \$35M for FY 2011. The amount of police and fire pension relief, if any, shown in *Table 2* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2011. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Build Indiana Fund.

5. Economic Development Grants: The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 2* is the amount of Hoosier Lottery profits committed by the state with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

6. Other State & Local Projects: The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriations were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), 1999 (\$99 million), and 2001 (\$87.6 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. On March 20, 2002, the Governor officially froze all state and local projects, which had previously not been approved. \$63.8 million of Build Indiana Fund local project appropriated monies was transferred to the State General Fund.

The amount of Build Indiana Fund local projects shown on *Table 2* represents amounts that have been previously approved and were disbursed in FY 2011. P.L. 186-2002 eliminated the State and Local Projects Account within the Build Indiana Fund and required the distribution for the approved project to be made from the Build Indiana Fund. P.L. 182-2009(ss) appropriated a total of \$22.0 million from the Build Indiana Fund for the FY 2010-11 biennium for several state projects.

7. Indiana Technology Fund: P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997 from the Lottery and Gaming Surplus Account to the Indiana Technology Fund. These funds helped schools and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997(ss) appropriated \$44.0 million for the FY 1998-1999 biennium, P.L. 273-1999 appropriated \$76.0 million for the FY 2000-2001 biennium, and P.L. 291-2001 appropriated \$52.5 million for the FY 2002-2003 biennium. The FY 2002-2003 appropriation provided for the following:

- \$6.0 million to the State Library and historical board for library technology projects including the INSPIRE project;
- \$4.0 million to the Intelnet Commission to provide school corporations with Internet connections and related equipment;
- \$40.0 million for technology plan grants for school corporations;
- \$2.5 million to teach school children about technical scientific instruments.

In April of 2002, the State Board of Finance transferred \$47.5 million of the \$52.5 million appropriation to the General Fund as part of the Governor's Deficit Management Plan. For the FY 2004-2005 biennium, P.L. 224-2003 appropriated \$7.0 million for School and Library Internet Connection and \$2.5 million for the INSPIRE project. P.L. 246-2005 appropriated \$4.75 million for FY 2006 and \$4.75 million for FY 2007 for these projects. P.L. 234-2007 appropriated \$5.0 million for FY 2008 and \$5.0 million for FY 2009 for these projects. P.L. 182-2009(ss) appropriated \$4.3 million for FY 2010 and \$4.3 million for FY 2011 towards the technology fund projects. Actual distributions to the local entities in FY 2011 are reflected in *Table 1* and *Table 2*. Disbursements to schools and school corporations are shown based on the county in which the school or school corporation's central office is located.

8. 21st Century Research and Technology Fund: P.L. 273-1999 and P.L. 190-1999 established the Indiana 21st Century Research and Technology Fund, which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They are also intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated \$50.0 million for the FY 2000-2001 biennium and \$50.0 million for the FY 2002-2003 biennium. During FY 2002, the Budget Committee completed the approval for the \$50.0 million appropriated for the FY 2000-2001 biennium. In FY 2002, administrative costs up to \$700,000 were approved and distributed from the FY 2002 appropriation. In total, the 21st Century Research and Technology Fund received disbursements amounting to \$50.7 million during FY1999-2004. In April of 2002, the remaining \$49.3 million of the FY 2002-2003 appropriation was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. Subsequently, P.L. 192-2002 cancelled the FY 2002-2003 appropriation and instead appropriated \$15.0 million for FY 2003 and FY 2004 from the General Fund. The \$15.0 million appropriated for FY 2004 was cancelled and P.L. 246-2005 appropriated \$75.0 million for the FY 2005-2006 biennium from the "Tobacco Master Settlement Agreement."

9. Digital Television Conversion for Indiana Public Television Stations: P.L. 272-1999 established a \$20.0 million appropriation for the FY 2000-2001 biennium to provide digital conversion grants to public television stations. \$4.0 million of the appropriation was transferred to the General Fund under the Governor's Deficit Management Plan. \$16.0 million was distributed between FY 2000 and FY 2003. Subsequently, the Budget Committee approved \$1.8 million in FY 2004 which was distributed in FY 2004 and FY 2005.

10. Indiana University-Proton Therapy: P.L. 273-1999 appropriated \$10.0 million for the FY 2001-2002 biennium for Indiana University's Proton Therapy Center, which provides precise radiation treatment for certain cancers.

11. Local Road and Street Account Distribution: P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

12. Purdue University - Nanotechnology: P.L. 291-2001 appropriated \$5.0 million for the FY 2002-2003 biennium for construction of the Purdue University Nanotechnology building. In April of 2002, the \$5.0 million appropriated was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. In FY 2005, the Budget Committee approved the appropriated amount for the program. The program received \$5.0 million in April of 2005 from the Build Indiana Fund.

13. Higher Education Technology: P.L. 291-2001 appropriated \$58.0 million for the FY 2002-2003 biennium for higher education technology projects. In April of 2002, \$29.0 million of this appropriation was transferred by the State Board of Finance to the General Fund as part of the Governor's Deficit Management Plan. P.L. 178-2002 specified that the remaining \$29.0 million be used in FY 2003 to offset a \$29.0 million reduction in university operating appropriations.

14. Property Tax Replacement Fund & General Fund Transfers: P.L. 291-2001 specified that \$200.0 million be transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund during FY 2002. In FY 2003, another \$175.0 million was transferred from the Lottery and Gaming Surplus Account to the Property Tax Replacement Fund. The Fund also received revenue from riverboat wagering taxes until December 2008. Starting in January 2009, the wagering tax revenue is deposited in the State General Fund. The PTRF/GF received a total of \$3,729.2 million in excess riverboat wagering taxes between FY 2003 and FY 2011. The General Fund also received \$331.4 million in slot machine wagering tax from the two Indiana racetracks. Under P.L. 224-2003, the FY 2003 amount of \$33.0 million was not distributed as local revenue sharing, but was transferred to the State General Fund on June 30, 2003.

15. Unallocated Portions of Approved Funds: Certain category funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to certain counties. These unallocated amounts are shown among the "amounts not yet allocated" at the end of *Table 2*.

Riverboat Admissions and Wagering Tax Distributions

Table 3 summarizes the total riverboat and racino tax distributions for FY 2011 and the cumulative amount since FY 1996. *Tables 4* and *5* present the riverboat admissions and wagering tax distributions as received by specific state and local units.

Table 4 shows the distribution of riverboat admissions tax to local units in FY 2011 and cumulative since FY 1996. The tax is imposed on the patrons of the riverboats. The riverboat license holder collects and remits the tax to the Department of Revenue. The admission tax monies are deposited in the State General Fund and distributed quarterly as follows:

1. For riverboats in Dearborn, Harrison, LaPorte, Ohio, Switzerland and Vanderburgh Counties:

- \$1.00 to the “home dock” city or county in which boat is docked
- \$1.00 to the county in which boat is docked
- \$0.10 to the county convention and visitor bureau or promotion fund
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health and Addiction
- \$0.65 to the Indiana Horse Racing Commission

2. For riverboats in Lake County:

- \$1.00 to the “home dock” city or county in which boat is docked
- \$1.00 to the county in which boat is docked
- \$0.09 to the county convention and visitor bureau or promotion fund (capped at 90% of FY 2002 level)
- \$0.10 to the Northwest Indiana Law Enforcement Training Academy (capped at 10% of the FY 2002 level provided to the Convention Bureau)
- \$0.15 to the State Fair Commission
- \$0.10 to the Division of Mental Health and Addiction
- \$0.65 to the Indiana Horse Racing Commission

P.L. 192-2002(ss) capped the above distributions at the amounts received during FY 2002. Any shortfall in distributions has to be met through distributions from riverboat wagering tax revenues deposited in the General Fund. Any distributions made from the General Fund are to be made by September 15 of the succeeding fiscal year. P.L. 233-2007 specifies that beginning with the first year in which slot machine wagering is allowed at horse racing facilities, the Riverboat Admissions Tax revenue otherwise distributed to the Indiana Horse Racing Commission (IHRC) is reduced each state fiscal year by the money that is dedicated to purses, breed development, and horsemen's associations. In FY 2011, the slot machines adjusted gross revenue deposited towards the purses, breed development, and horsemen's associations exceeded the guaranteed distribution to the IHRC. The IHRC portion of admissions tax was deposited in the State General Fund.

P.L. 92-2003 eliminated the Patoka Lake riverboat license and provisions relating to that license and authorized a riverboat in Orange County. The admissions tax distribution cap and guarantee that apply to the other riverboats do not apply to the Orange County casino.

Distributions of admissions tax collected after June 30, 2010, were changed by P.L. 96-2010. *Figure 5* provides the old and the new distribution plans. Admissions tax revenues from the Orange County casino were distributed as follows in FY 2011:

- 29.33% to Orange County
- 26.67% divided equally between French Lick and West Baden Springs
- 6.67% to the Town of Orleans
- 6.67% to the Town of Paoli
- 30.66% to the Indiana Economic Development Corporation

Table 5 displays the riverboat wagering tax distributions to local units in FY 2011 and on a cumulative basis since FY 1996. The tax is paid by an organization that holds an owner’s license for riverboat gambling operations. Beginning July 1, 2002, the tax is paid on: (1) 22.5% of adjusted gross receipts if the riverboat does not implement flexible scheduling; or (2) the riverboat is subject to graduated tax rates presented in the table below if the riverboat implements flexible scheduling. Effective July 1, 2007, P.L. 233-2007 increased the wagering tax rate on AGR above \$600.0 million from 35% to 40% of the incremental AGR.

Taxable AGR Increment Earned July 1 to June 30	Tax Rate on AGR Increment
\$25M and under	15%
Over \$25M up to \$50M	20%
Over \$50M up to \$75M	25%
Over \$75M up to \$150M	30%
Over \$150M up to \$600M	35%
Over \$600M	40%

The Department of Revenue deposits the riverboat wagering tax revenue into the state Gaming Fund. The funds are first appropriated to the Indiana Gaming Commission for administrative expenses. The first \$33.0 million of the remaining tax revenue is set aside for local revenue sharing. Revenue sharing money is distributed on a per capita basis to local units in counties that do not contain a riverboat casino.

After the set aside for revenue sharing, 25% of the tax remitted by a riverboat is distributed as follows:

In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock.

In counties along the Ohio River in which the riverboat is not docked in the largest city in the county, the funds are distributed to the county in which the boat is docked.

P.L. 192-2002(ss) amended the existing riverboat admission and wagering tax structure and established a new system of revenue distribution that requires the amount that exceeds a city or county’s FY 2002 distribution to be deposited in the State General Fund.

Wagering tax revenues from the Orange County casino were distributed as follows in FY 2011:

- 9% to Orange County
- 16% divided equally between French Lick and West Baden Springs
- 19% to the West Baden Historic Hotel Preservation and Maintenance Fund
- 8% to the Orange County Development Commission
- 5% to the town of Orleans
- 5% to the town of Paoli
- 0.5% to the IEDC
- 37.5% to the General Fund

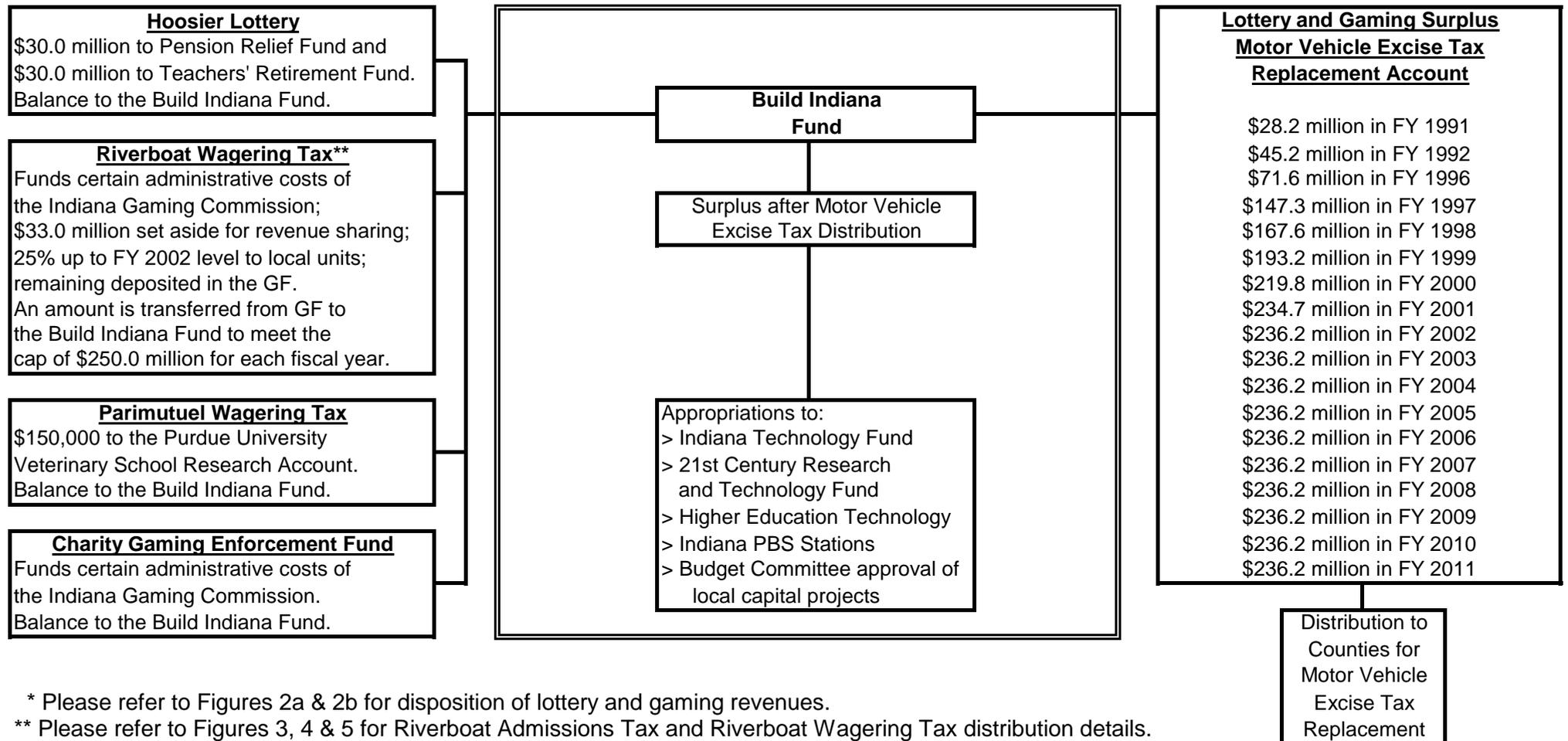
If the balance in the West Baden Historic Hotel Preservation and Maintenance Fund exceeds \$20.0 million, the remaining revenue must be distributed to the General Fund. Distributions of wagering tax collected after June 30, 2010, were changed by P.L. 96-2010. *Figure 5* provides the old and the new distribution plan.

P.L. 233-2007 authorized Indiana horse track owners to install up to 2,000 slot machines on their premises. Hoosier Park in Anderson and Indiana Downs in Shelbyville started operating gambling games facilities in June 2008. *Figures 6* and *7* illustrate the distribution of revenues received by state and local units from these facilities. P.L. 233-2007 required each licensee to pay an initial licensing fee of \$250.0 million payable in two annual installments. It also required the Indiana Gaming Commission to deposit the initial licensing fees into the Property Tax Reduction Trust Fund (PTRTF). The fund also received Slot Machine Wagering Taxes. In FY 2008, \$305.0 million was deposited in the fund. The money in the fund was used for property tax rebates to Indiana residents. Effective January 1, 2009, P.L. 146-2008 changed all references to the Property Tax Relief Fund and the Property Tax Reduction Trust Fund in Indiana law to the State General Fund.

P.L. 95-2008 allowed pull tab, punchboard, tip board, winner takes all, and raffles in a tavern. It provided the Indiana Alcohol & Tobacco Commission (ATC) the authority to issue endorsements or licenses for retailing, distributing, and manufacturing Type II gambling games in Indiana. It sets an annual endorsement fee for a retailer at \$250 in the first year and an annual renewal fee based on the preceding year's adjusted gross revenue. The Act provided for a graduated fee for annual renewals of the retailer's endorsement. It specified 11 brackets based on the adjusted gross revenue received by the retailer. The fee ranges from \$50 for the lowest tier to \$26,000 for the highest tier. Any retailer with adjusted gross revenue of at least \$3 million is required to pay a renewal fee of \$26,000. The annual license fee is \$1,000 for a distributor and \$1,500 for a manufacturer. This law was effective starting in FY 2009.

Statutory References: The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989. The 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989. The 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990. The 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990. The 1991 Budget Act is P.L. 240-1991(ss2), signed June 14, 1991. The 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996. The 1999 Budget Act is P.L. 273-1999, signed May 13, 1999. The 2001 Budget Act is P.L. 291-2001, which passed into law without the Governor's signature. The 2002 special session deficit management and tax-restructuring act is P.L. 192-2002(ss), which was signed July 1, 2002. The 2003 Budget Act is P.L. 224-2003, signed May 8, 2003. The 2005 Budget Act is P.L. 246-2005, signed May 13, 2005. P.L. 91-2006 signed March 20, 2006. P.L. 233 & 234-2007 signed May 11, 2007. P.L. 146 & P.L. 95-2008 signed March 19, 2008, P.L. 142-2009(ss) signed May 12, 2009, P.L. 182-2009(ss) signed June 30, 2009, and P.L. 229-2011 signed May 10, 2011.

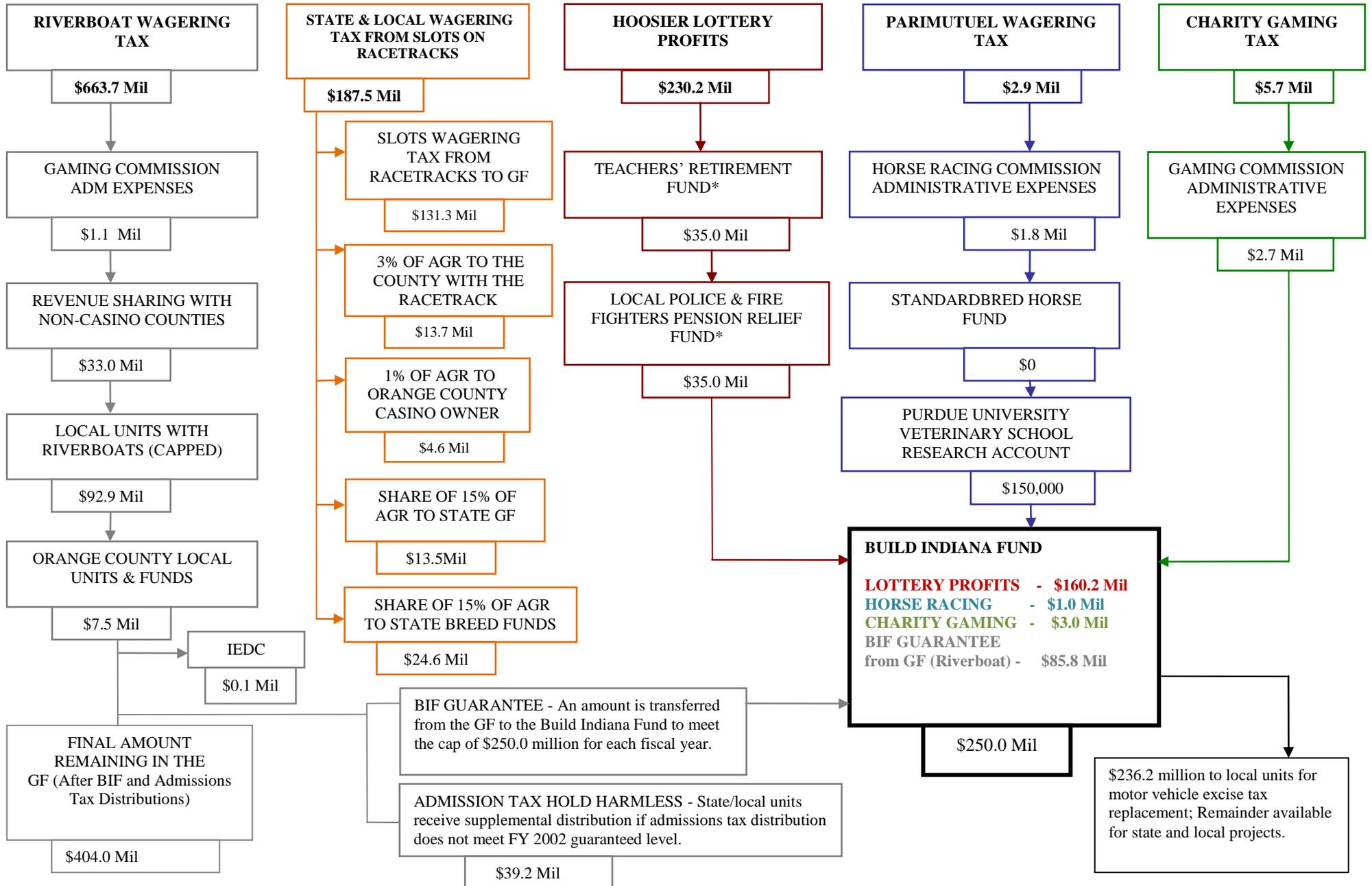
Figure 1
BUILD INDIANA FUND
Sources and Uses *



* Please refer to Figures 2a & 2b for disposition of lottery and gaming revenues.

** Please refer to Figures 3, 4 & 5 for Riverboat Admissions Tax and Riverboat Wagering Tax distribution details.

Figure 2a: FY 2011 DISPOSITION OF LOTTERY AND GAMING REVENUES



* The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in TRF Pension Stabilization Fund and Local Police Fire Pension Relief Fund receiving \$35Million in FY 2011.

¹Figure 2b: DISPOSITION OF LOTTERY AND GAMING REVENUES FY 1989-FY 2011

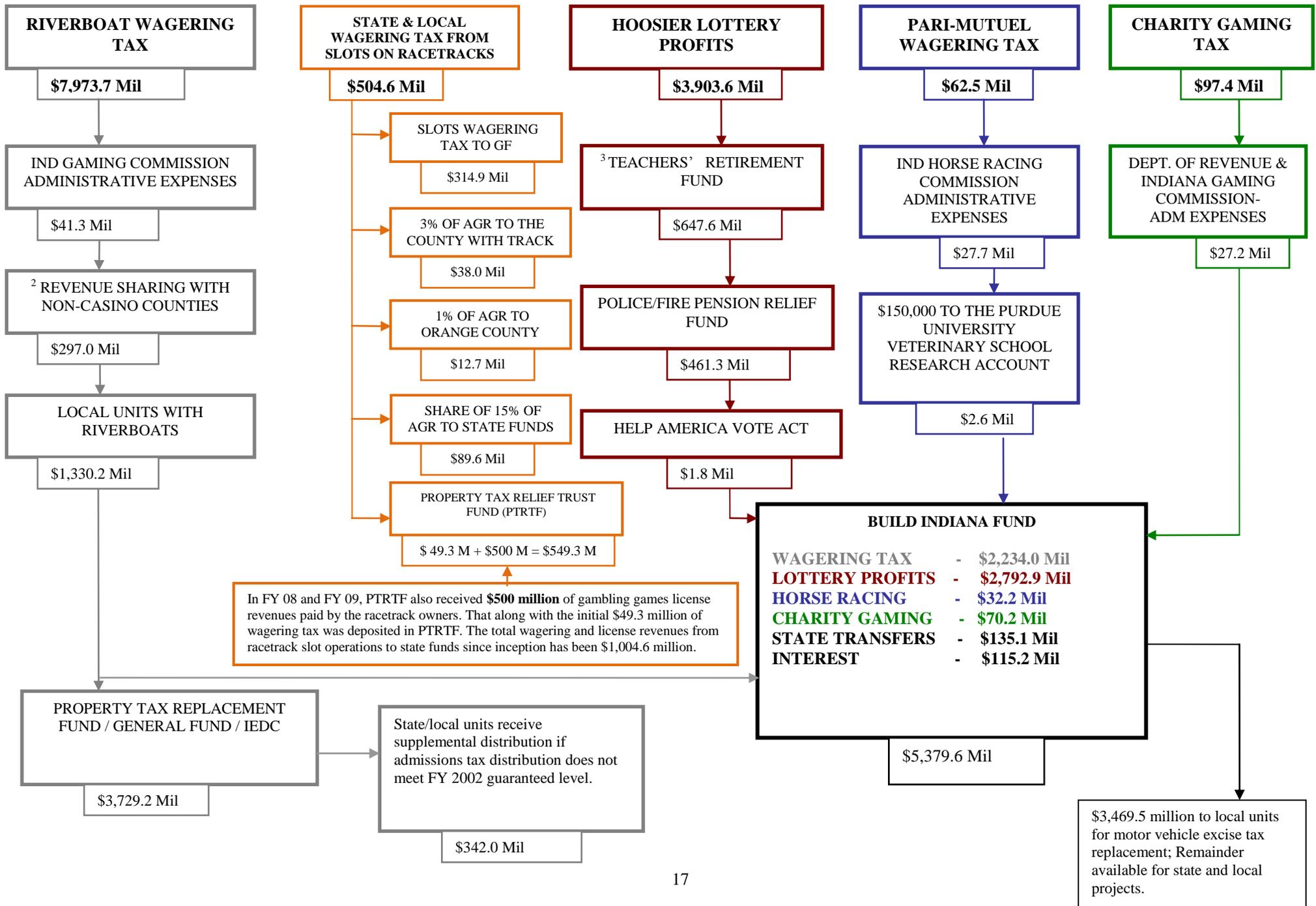


Figure 2b continued from page 17

¹ The chart above illustrates the historical total distribution of lottery and gaming revenues since the inception of each activity. The top most box of each type of activity represents the total revenue distributed through FY 2011. The corresponding flowchart presents the amount of revenue distributed to various accounts. The Build Indiana Fund, which receives most of the residual lottery and gaming revenues, also receives state transfers and interest revenues.

² Under P.L. 224-2003, the FY 2003 amount of \$33.0 million was not distributed as local revenue sharing but was transferred to the State General Fund on June 30, 2003.

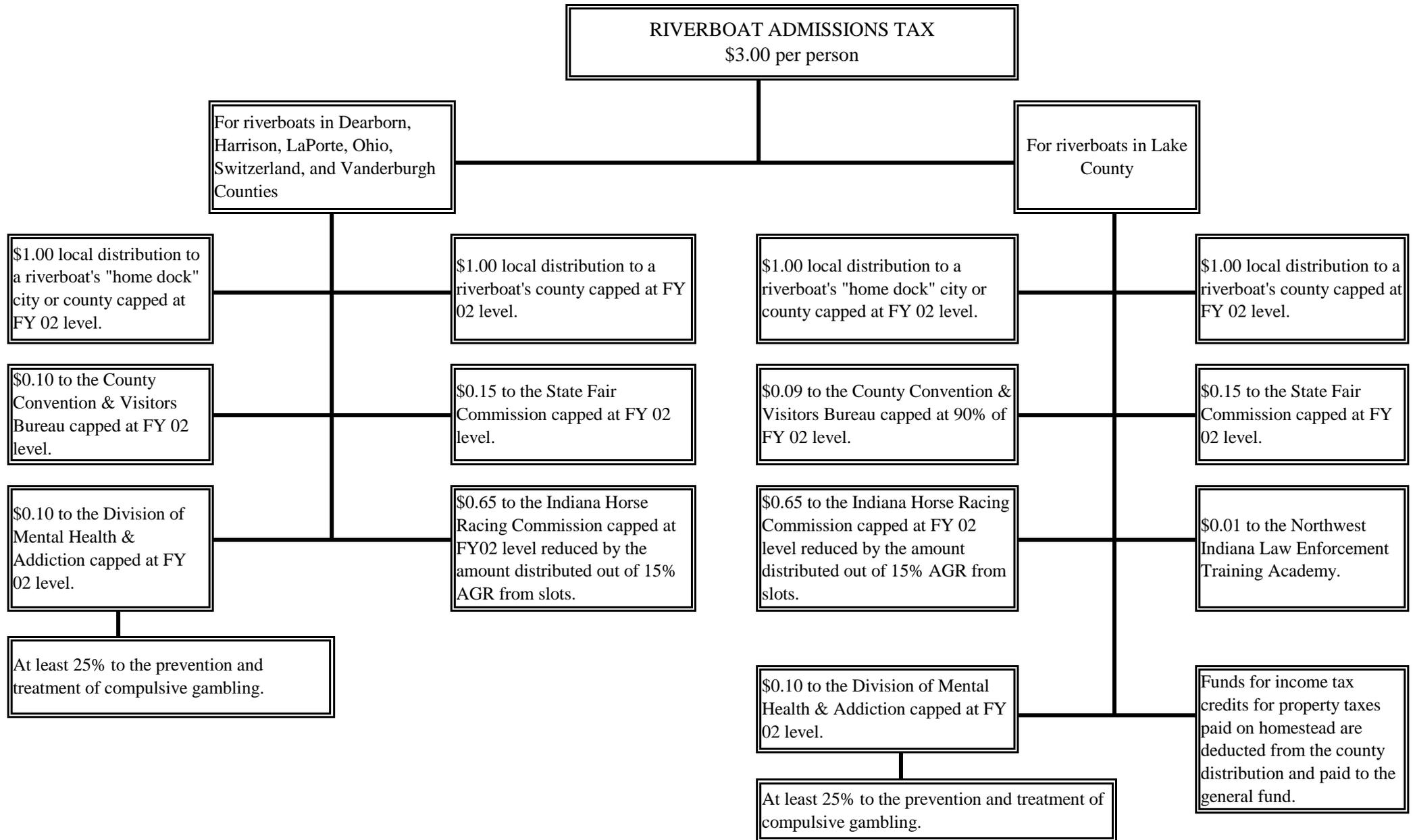
³ P.L. 224-2003 required the FY 2004 and FY 2005 distribution of \$30.0 million to TRF to be used to reduce the employer contribution of school corporations to TRF.

Listed below are other gaming taxes.

TAX TYPE	DISTRIBUTION	TOTAL DIST. SINCE START OF OPERATIONS
RIVERBOAT ADMISSIONS TAX	\$3 per patron collected and remitted by the licensee. The revenue is distributed to local and state units.	\$1,327.7 Mil*
PARIMUTUEL ADMISSIONS TAX	\$0.20 per person on paid admission to a horse track or satellite facility. 50% to General Fund and 50% in equal share to city and county in which the facility is located.	\$0.3 Mil
PARIMUTUEL SATELLITE FACILITY TAX	0.5% of total wager made in a satellite facility. 50% to livestock industry promotion and development fund, and 50% to state fair commission.	\$9.1 Mil

* Riverboat Admissions Tax figure does not include the supplemental distribution made from wagering tax deposited in State General Fund. This amount is included in the wagering tax revenue distribution in the chart.

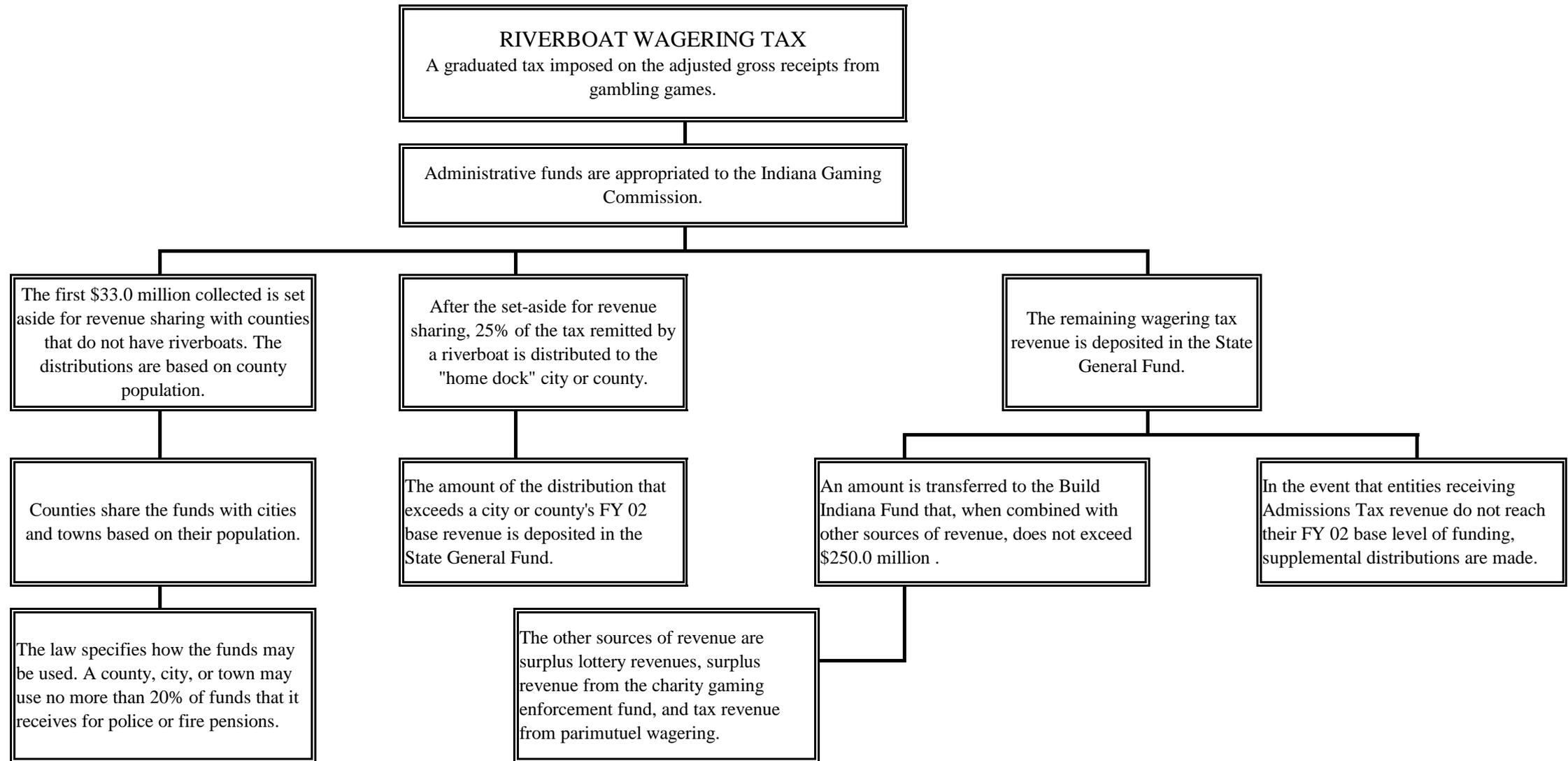
Figure 3
RIVERBOAT ADMISSIONS TAX DISTRIBUTIONS
Fiscal Year 2011



Notes:

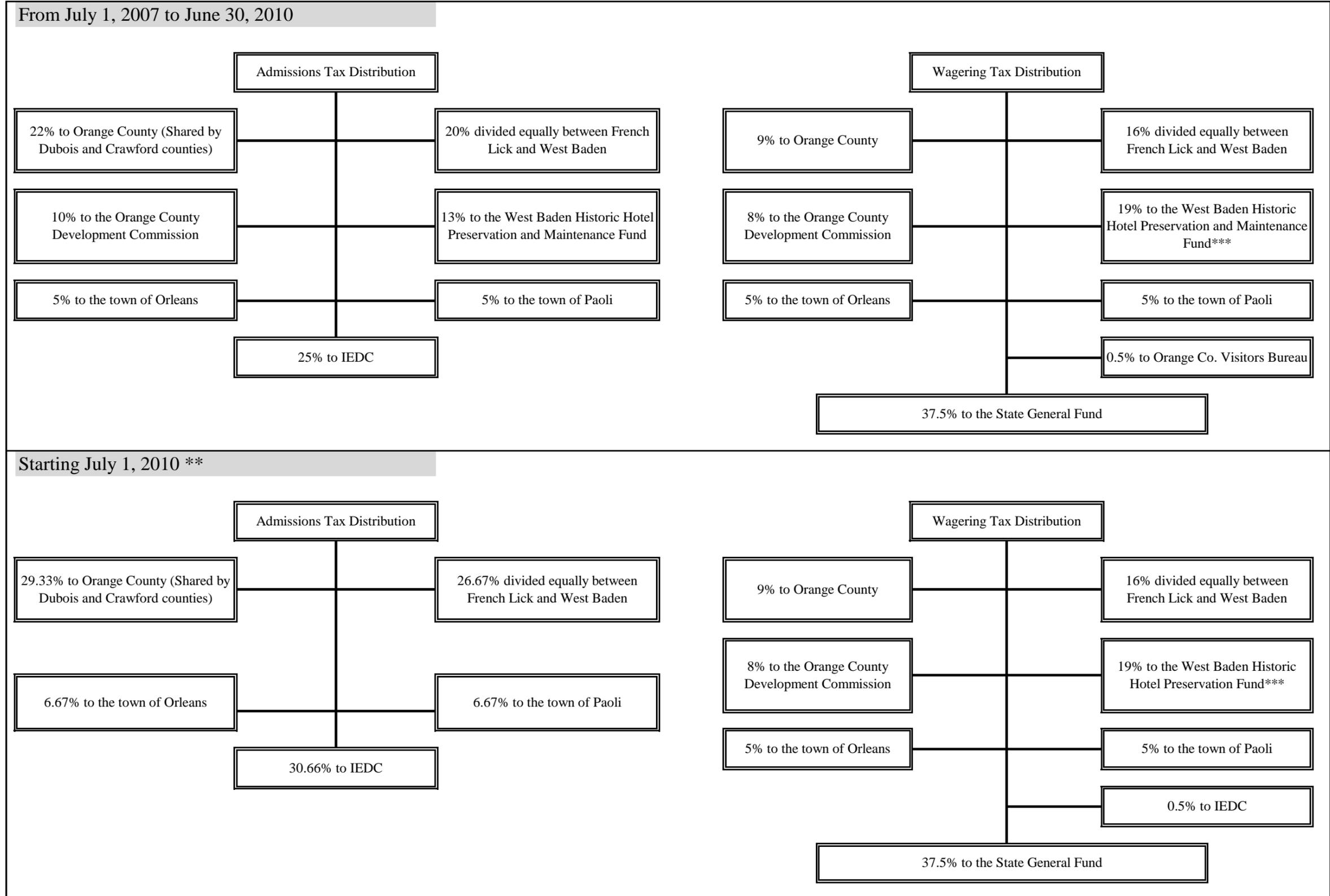
- (1) Distribution amounts in excess of an entity's FY 02 base level of funding are paid to the State General Fund.
- (2) This chart does not show the distributions established for the Orange County riverboat. Please see Figure 5.

Figure 4
RIVERBOAT WAGERING TAX DISTRIBUTIONS
Fiscal Year 2011



Notes: This chart does not show the distributions established for the Orange County riverboat. Please see Figure 5.

**Figure 5
ORANGE COUNTY CASINO TAX DISTRIBUTIONS***



* French Lick Resort Casino started operations in Orange County in November 2006.

** Distributions of Admissions Tax collected after June 30, 2010 were changed by P.L. 96-2010.

*** Once the balance in the fund exceeds \$20.0 million, this revenue must be distributed to the State General Fund.

FIGURE 6

FISCAL YEAR DISPOSITION OF SLOT MACHINE WAGERING TAXES & FEES FROM INDIANA RACETRACKS

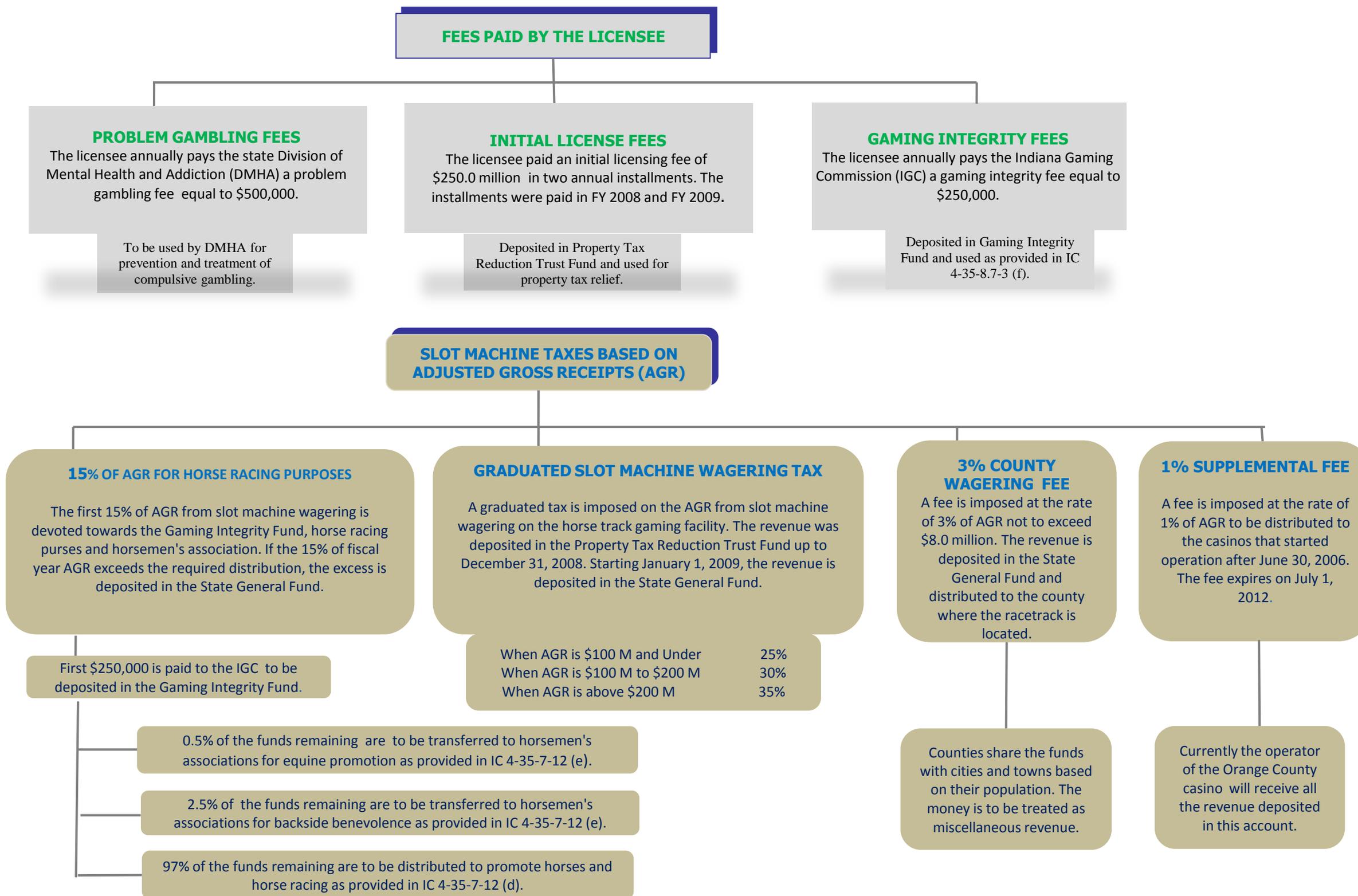
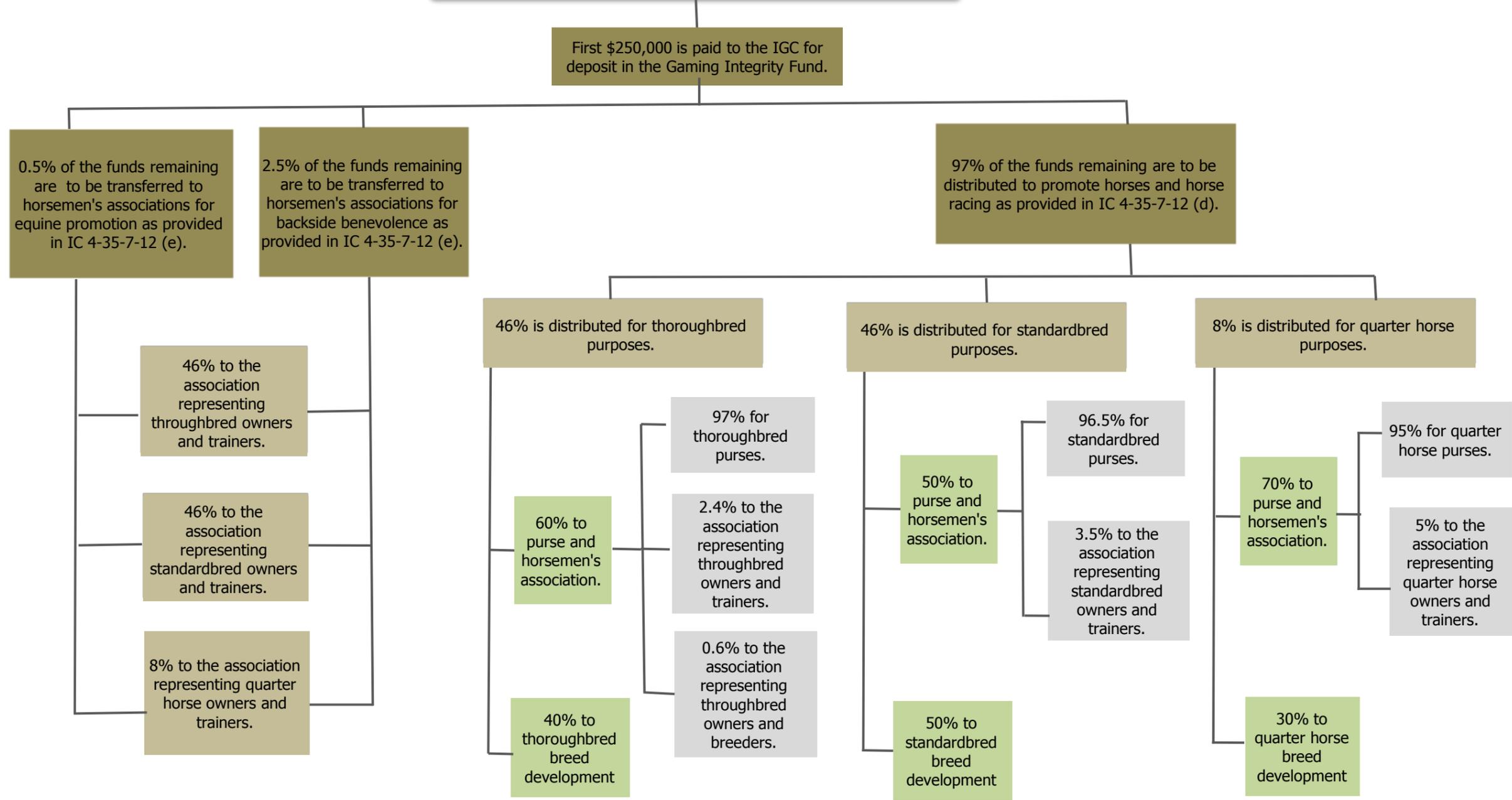


FIGURE 7
DISTRIBUTION OF 15% ADJUSTED GROSS RECEIPT FROM SLOT MACHINE WAGERING TO HORSE RACING INDUSTRY*
FISCAL YEAR 2011

**** 15% of AGR for HORSE RACING PURPOSES**
 The first 15% of AGR from slot machine wagering up to the cap is devoted towards the Gaming Integrity Fund, horse racing purses and horsemen's associations. If the 15% of fiscal year AGR exceeds the cap, the excess is deposited in the State General Fund.



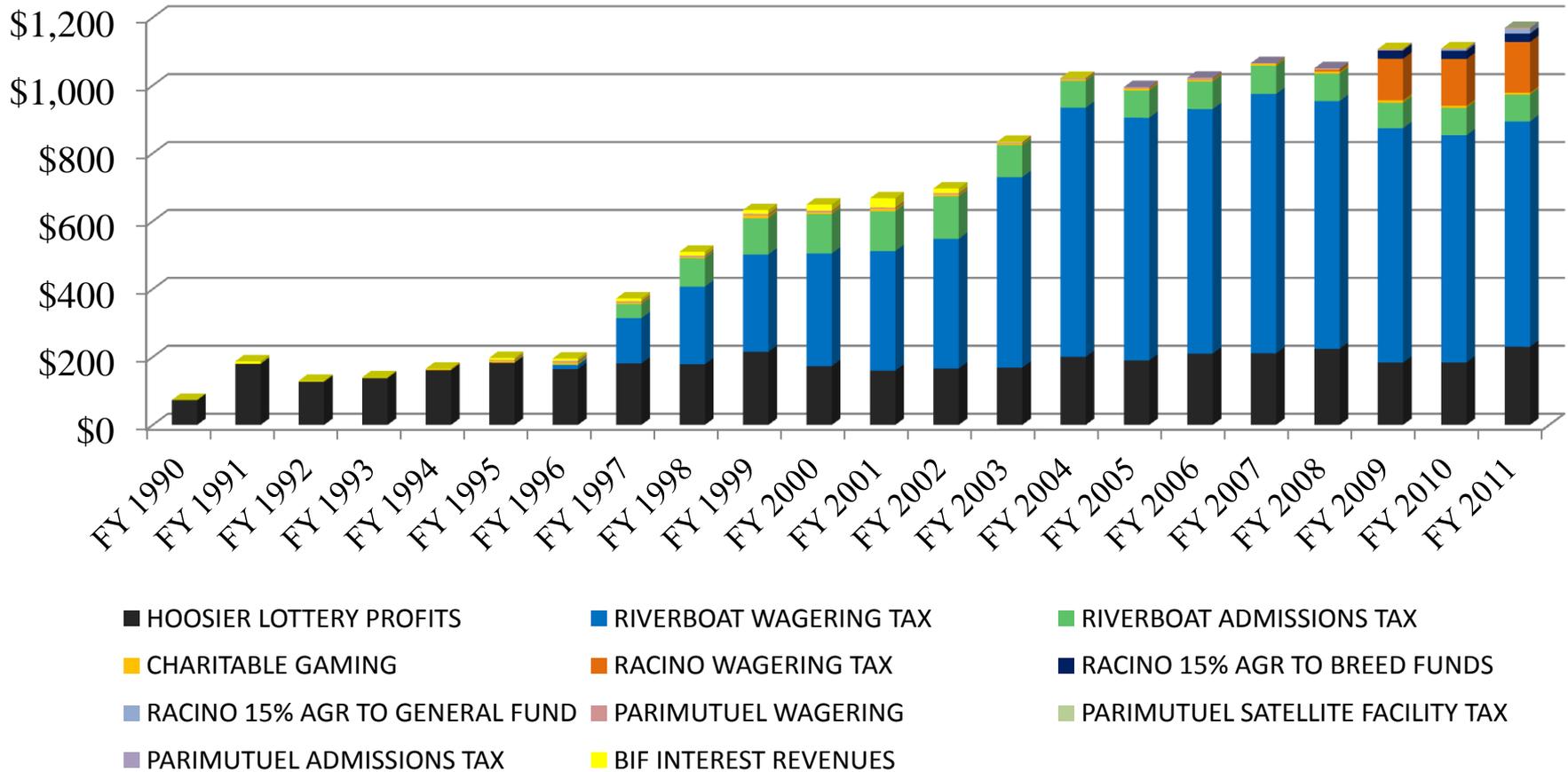
Notes:

* The Indiana Horse Racing Commission reports that \$190.2 million was distributed between FY 2009 and FY 2011 for the purposes listed in this figure.
 ** \$16.4 million of the \$190.2 million was deposited in the State General Fund. If 15% of the fiscal year AGR exceeds the fiscal year cap, the excess is deposited in the State General Fund.

FIGURE- 8

GAMING REVENUES BY TYPE

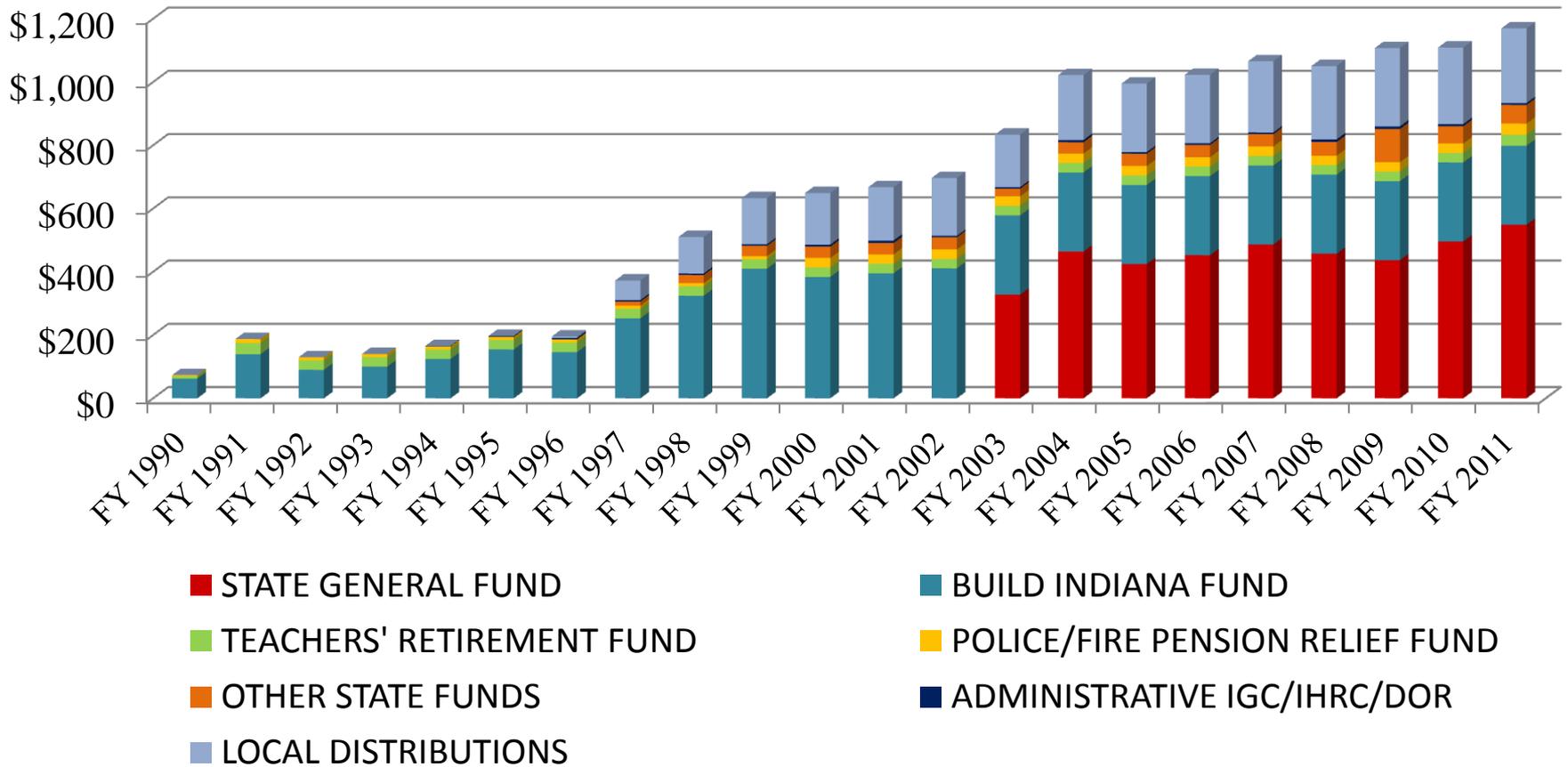
(in \$ Millions)



This figure does not include the following:

- (1) License fees paid by the owners and operating agents of riverboats and racinos.**
- (2) License fees paid by the suppliers of gaming equipment.**
- (3) Payments made under local development agreements by the riverboats & racinos to the local units.**
- (4) Administrative expenses of the Hoosier Lottery before the profits are transferred to the state.**

FIGURE- 9(a)
DISTRIBUTION OF GAMING REVENUES
AND BIF INTEREST BY TYPE OF DISTRIBUTION
 (in \$ Millions)



This figure does not include the following:

- (1) License fees paid by the owners and operating agents of riverboats and racinos.**
- (2) License fees paid by the suppliers of gaming equipment.**
- (3) Payments made under local development agreements by the riverboats & racinos to the local units.**
- (4) Administrative expenses of the Hoosier Lottery before the profits are transferred to the state.**

FIGURE – 9(b)

DISTRIBUTION OF HOOSIER LOTTERY PROFITS

(in \$ Millions)

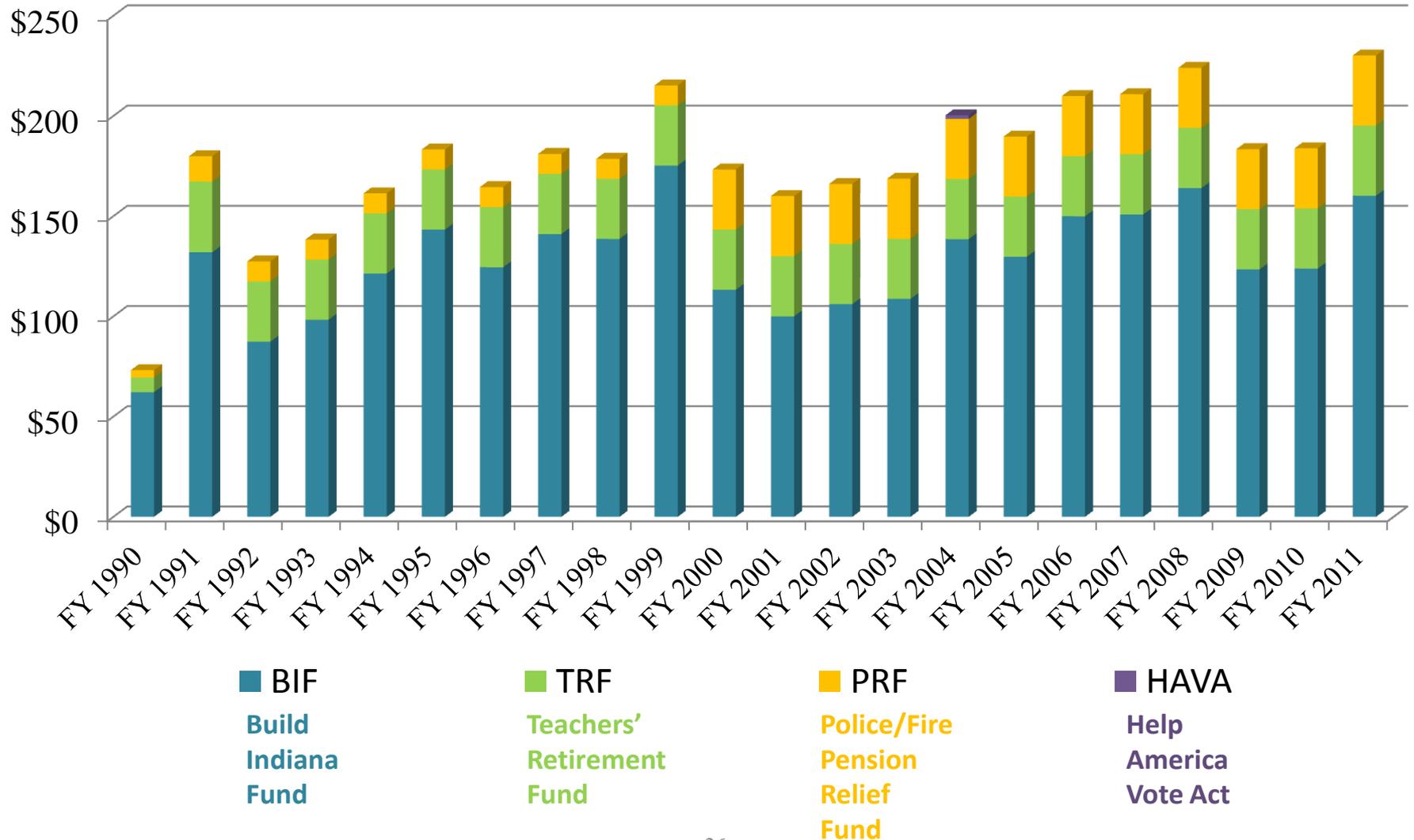


FIGURE – 9(c)
DISTRIBUTION OF RIVERBOAT WAGERING TAX REVENUES
 (in \$ Millions)

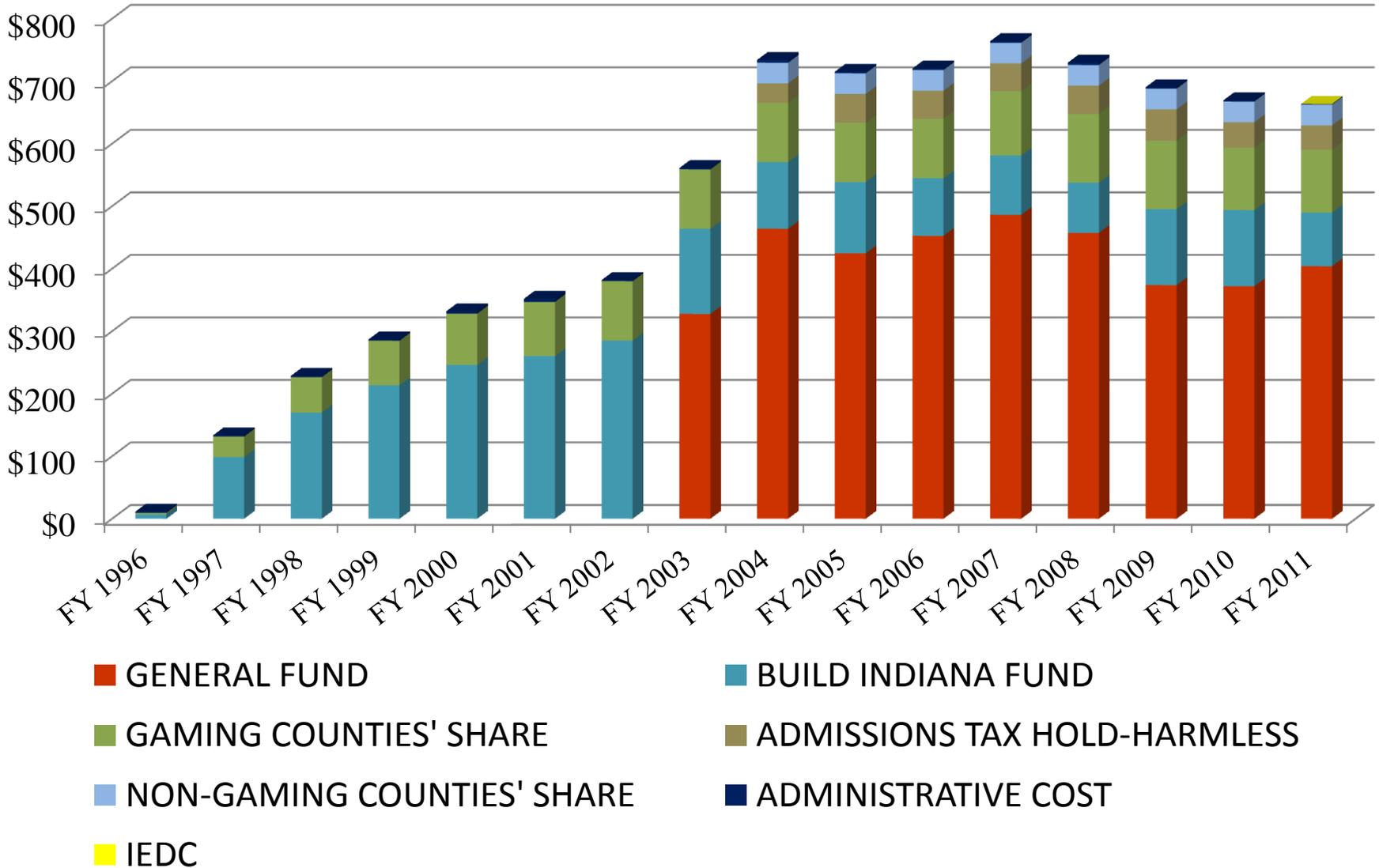
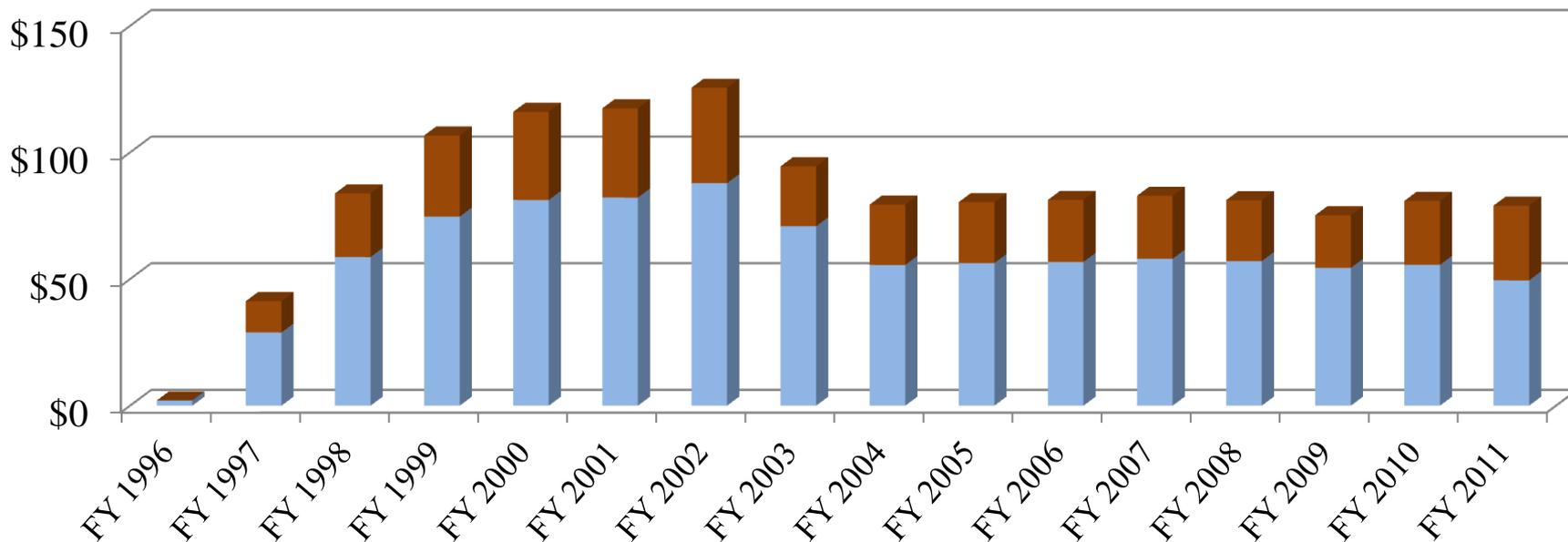


FIGURE – 9(d)
DISTRIBUTION OF RIVERBOAT ADMISSIONS TAX REVENUES
 (in \$ Millions)



LOCAL UNITS
 Counties, cities, towns,
 and local funds receive
 this distribution.

STATE AGENCIES AND FUNDS
 Indiana Horse Racing Commission,
 Indiana General Fund,
 Mental Health Fund,
 Indiana State Fair Commission.

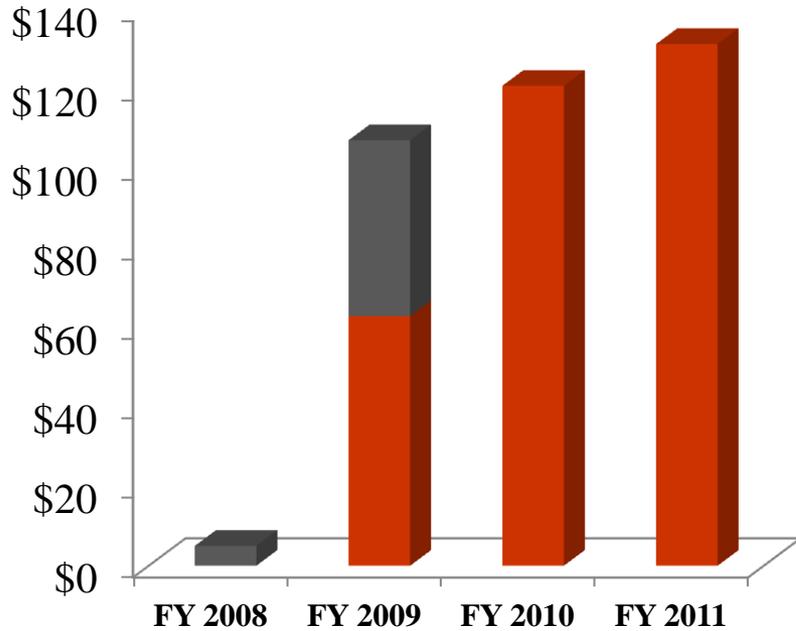
Effective July 1, 2002, Indiana riverboats were allowed to request flexible scheduling. Each Indiana riverboat made such a request and the Indiana Gaming Commission granted those requests. The admissions tax of \$3.00 per person/per excursion also changed for those riverboats implementing flexible scheduling to a rate of \$3.00 per person. This resulted in a reduced collection of admissions tax as seen in the chart above.

FIGURE – 9(e)

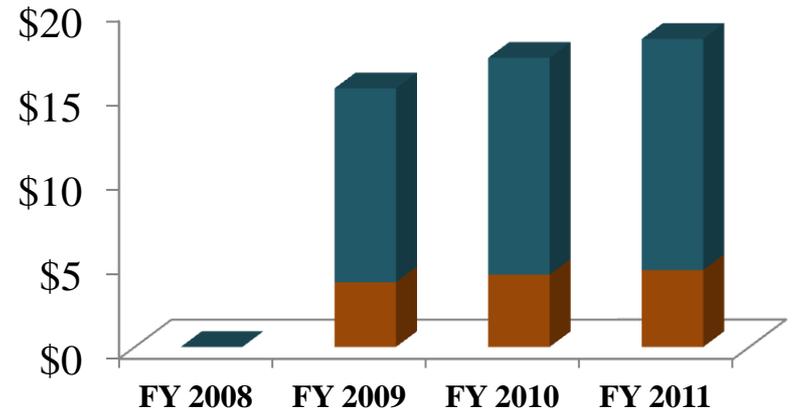
DISTRIBUTION OF RACINO WAGERING TAX REVENUES

(in \$ Millions)

RACINO WAGERING TAX TO STATE



RACINO WAGERING TAX TO OTHER ENTITIES



■ GENERAL FUND

■ PROPERTY TAX REDUCTION TRUST FUND

■ 1% OF AGR TO ORANGE COUNTY CASINO

■ 3% OF AGR TO RACINO COUNTIES

FIGURE- 10
HISTORICAL BUILD INDIANA FUND DISTRIBUTIONS
FY 1990- FY 2011
(in \$ Millions)

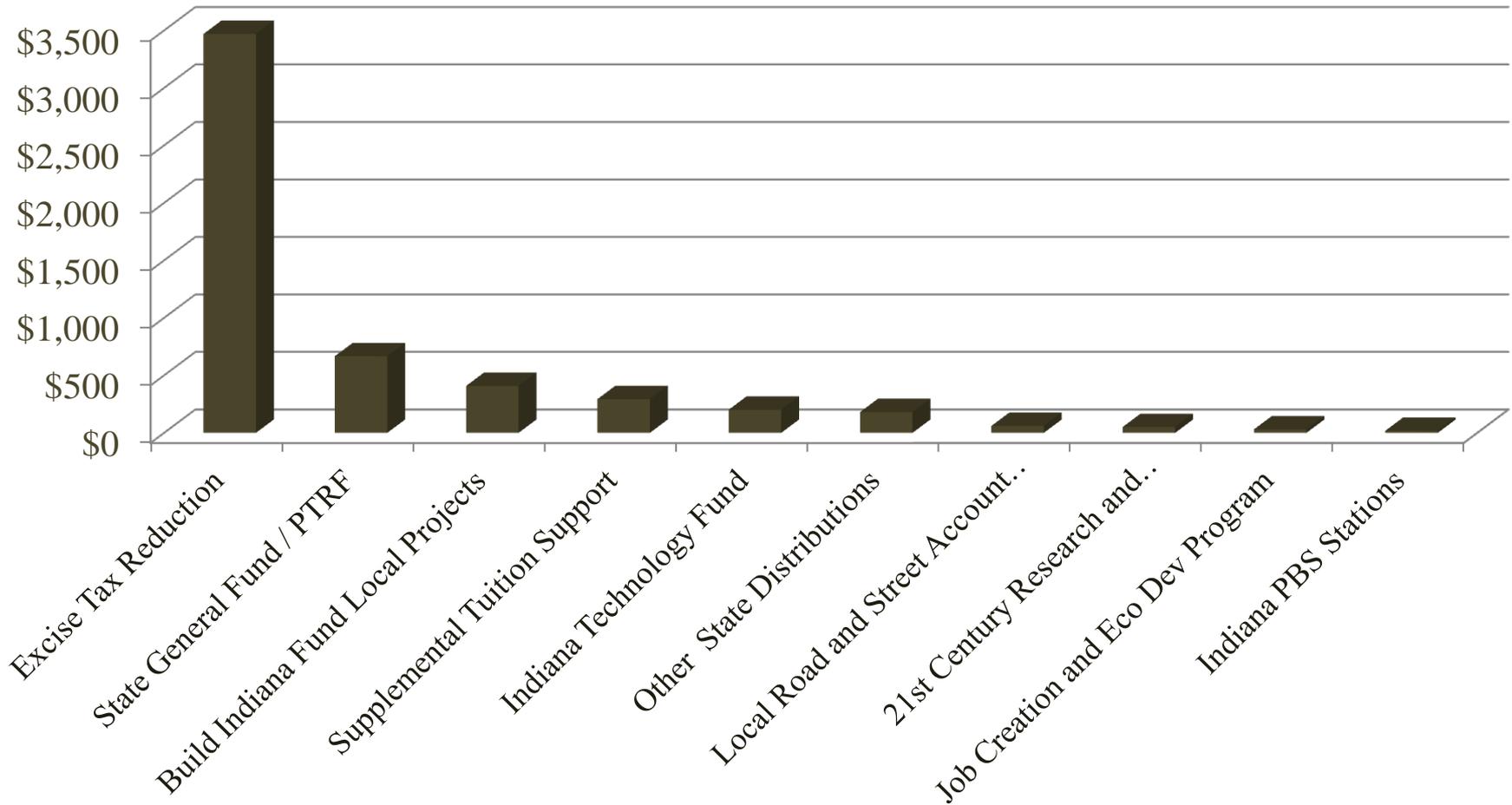


Table 1
Distribution of Build Indiana Fund and
Distribution of Lottery Share to TRF & PERF
Fiscal Year 2011
and Cumulative: FY 1989 Through FY 2011
by Expenditure/Distribution Category
(in Dollars)

	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>State Totals by Expenditure/Distribution Category</u>		
<i>Excise Tax Reduction</i>	\$236,212,440	\$3,469,504,896
<i>Supplemental Tuition Support</i>		293,208,199
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>		408,023,074
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	4,000,000	201,224,295
<i>21st Century Research and Technology Fund</i>		50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		17,879,380
<i>Little Calumet River Basin Commission</i>		3,000,000
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nonotechnology</i>		5,000,000
<i>Higher Education Technology</i>		29,000,000
<i>Department of Natural Resources State Projects</i>		2,750,000
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Other State & Local Distributions</i>	10,018,099	29,189,779
<i>Transfer to the General Fund</i>		291,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>1992-93 Biennium Appropriations to the Highway Construction Account</i>		72,500,000
Total - Build Indiana Fund Distributions	250,230,539	5,377,241,076
<i>City and Town Police and Fire Pensions</i>	35,000,000	461,332,833
<i>Teachers' Retirement Fund Pre-1996 Account</i>	35,000,000	587,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		60,000,000
Total - Retirement Fund Distributions	70,000,000	1,108,933,796
GRAND TOTAL	320,230,539	6,486,174,872

NOTE:

This table illustrates the distributions from the Build Indiana Fund for FY 2011 and cumulative since FY 1989. As stated earlier in this report, \$5,377.2 million was distributed from the Build Indiana Fund between FY 1989 and FY 2011. The table above also includes the distributions of lottery profits deposited in the Teachers' Retirement Fund (TRF) and Police / Fire Pension Relief Fund. \$647.6 million of lottery profits have been distributed to TRF. \$461.3 million in lottery profits have been distributed to PERF. The Hoosier Lottery transfer schedule changed from quarterly to monthly in FY 2011, resulting in the TRF Pension Stabilization Fund and Local Police/Fire Pension Relief Fund receiving \$35.0 million each in FY 2011. These funds annually receive \$30.0 million each in Hoosier Lottery profits.

Table 2
Distribution of Build Indiana Fund and
Distribution of Lottery Share to TRF & PERF
Fiscal Year 2011
and Cumulative: FY 1989 Through FY 2011
by County
(in Dollars)

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>1 Adams</u>		
<i>Excise Tax Reduction</i>	\$843,899	\$13,779,097
<i>Supplemental Tuition Support</i>		1,544,370
<i>City and Town Police and Fire Pensions</i>	69,103	828,584
<i>Build Indiana Fund Local Projects</i>		2,012,831
<i>Local Road and Street Account Distribution</i>		299,509
<i>Indiana Technology Fund</i>	22,104	1,284,571
Total	<u>935,106</u>	<u>19,748,962</u>
<u>2 Allen</u>		
<i>Excise Tax Reduction</i>	\$12,398,442	\$186,802,528
<i>Supplemental Tuition Support</i>		13,905,752
<i>City and Town Police and Fire Pensions</i>	2,432,280	28,693,256
<i>Build Indiana Fund Local Projects</i>		17,722,238
<i>Local Road and Street Account Distribution</i>		3,484,576
<i>Indiana Technology Fund</i>	20,964	5,441,504
Total	<u>14,851,686</u>	<u>256,049,854</u>
<u>3 Bartholomew</u>		
<i>Excise Tax Reduction</i>	\$2,927,772	\$44,471,186
<i>Supplemental Tuition Support</i>		3,277,832
<i>City and Town Police and Fire Pensions</i>	408,162	4,928,232
<i>Job Creation and Economic Development</i>		2,266,667
<i>Build Indiana Fund Local Projects</i>		7,324,741
<i>Local Road and Street Account Distribution</i>		755,581
<i>Indiana Technology Fund</i>	14,980	1,679,481
Total	<u>3,350,913</u>	<u>64,703,720</u>
<u>4 Benton</u>		
<i>Excise Tax Reduction</i>	\$325,404	\$4,898,641
<i>Supplemental Tuition Support</i>		606,985
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		924,850
<i>Local Road and Street Account Distribution</i>		96,453
<i>Indiana Technology Fund</i>	7,754	558,657
Total	<u>333,158</u>	<u>7,085,586</u>

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>5 Blackford</u>		
<i>Excise Tax Reduction</i>	\$398,895	\$6,510,038
<i>Supplemental Tuition Support</i>		812,813
<i>City and Town Police and Fire Pensions</i>	23,717	384,822
<i>Build Indiana Fund Local Projects</i>		1,998,850
<i>Local Road and Street Account Distribution</i>		148,169
<i>Indiana Technology Fund</i>	5,270	415,972
Total	427,882	10,270,664
<u>6 Boone</u>		
<i>Excise Tax Reduction</i>	\$2,954,661	\$37,335,556
<i>Supplemental Tuition Support</i>		2,161,371
<i>City and Town Police and Fire Pensions</i>	82,882	815,228
<i>Build Indiana Fund Local Projects</i>		2,778,109
<i>Local Road and Street Account Distribution</i>		459,104
<i>Indiana Technology Fund</i>	27,398	1,571,846
Total	3,064,940	45,121,215
<u>7 Brown</u>		
<i>Excise Tax Reduction</i>	\$563,611	\$8,787,291
<i>Supplemental Tuition Support</i>		740,722
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,169,221
<i>Local Road and Street Account Distribution</i>		156,800
<i>Indiana Technology Fund</i>	7,315	508,215
Total	570,926	11,362,249
<u>8 Carroll</u>		
<i>Excise Tax Reduction</i>	\$782,931	\$11,724,663
<i>Supplemental Tuition Support</i>		868,712
<i>City and Town Police and Fire Pensions</i>	3,516	70,994
<i>Build Indiana Fund Local Projects</i>		702,161
<i>Local Road and Street Account Distribution</i>		197,670
<i>Indiana Technology Fund</i>	11,394	642,379
Total	797,840	14,206,579
<u>9 Cass</u>		
<i>Excise Tax Reduction</i>	\$1,199,038	\$20,079,451
<i>Supplemental Tuition Support</i>		2,260,380
<i>City and Town Police and Fire Pensions</i>	232,460	2,705,805
<i>Build Indiana Fund Local Projects</i>		3,288,510
<i>Local Road and Street Account Distribution</i>		396,142
<i>Indiana Technology Fund</i>	11,968	1,139,022
<i>Wabash River Heritage</i>		243,877
Total	1,443,466	30,113,188

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>10 Clark</u>		
<i>Excise Tax Reduction</i>	\$3,668,865	\$52,828,602
<i>Supplemental Tuition Support</i>		4,914,248
<i>City and Town Police and Fire Pensions</i>	462,791	4,979,259
<i>Build Indiana Fund Local Projects</i>		9,374,127
<i>Local Road and Street Account Distribution</i>		949,229
<i>Indiana Technology Fund</i>	38,886	2,328,270
Total	<u>4,170,542</u>	<u>75,373,734</u>
<u>11 Clay</u>		
<i>Excise Tax Reduction</i>	\$899,024	\$13,369,523
<i>Supplemental Tuition Support</i>		1,515,188
<i>City and Town Police and Fire Pensions</i>	28,219	608,095
<i>Build Indiana Fund Local Projects</i>		1,697,778
<i>Local Road and Street Account Distribution</i>		256,535
<i>Indiana Technology Fund</i>	11,861	802,354
Total	<u>939,104</u>	<u>18,249,474</u>
<u>12 Clinton</u>		
<i>Excise Tax Reduction</i>	\$1,092,037	\$17,211,964
<i>Supplemental Tuition Support</i>		1,993,146
<i>City and Town Police and Fire Pensions</i>	184,521	2,661,860
<i>Build Indiana Fund Local Projects</i>		1,730,231
<i>Local Road and Street Account Distribution</i>		325,726
<i>Indiana Technology Fund</i>	22,510	1,296,256
Total	<u>1,299,068</u>	<u>25,219,182</u>
<u>13 Crawford</u>		
<i>Excise Tax Reduction</i>	\$252,344	\$4,098,894
<i>Supplemental Tuition Support</i>		617,386
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,415,324
<i>Local Road and Street Account Distribution</i>		100,059
<i>Indiana Technology Fund</i>	12,436	620,396
Total	<u>264,781</u>	<u>6,852,059</u>
<u>14 Daviess</u>		
<i>Excise Tax Reduction</i>	\$1,002,105	\$13,602,321
<i>Supplemental Tuition Support</i>		1,350,582
<i>City and Town Police and Fire Pensions</i>	46,812	723,771
<i>Build Indiana Fund Local Projects</i>		1,939,070
<i>Local Road and Street Account Distribution</i>		244,935
<i>Indiana Technology Fund</i>	13,112	869,905
Total	<u>1,062,029</u>	<u>18,730,584</u>

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>15 Dearborn</u>		
<i>Excise Tax Reduction</i>	\$1,885,662	\$27,049,263
<i>Supplemental Tuition Support</i>		2,562,385
<i>City and Town Police and Fire Pensions</i>	36,852	435,695
<i>Build Indiana Fund Local Projects</i>		1,422,109
<i>Local Road and Street Account Distribution</i>		451,055
<i>Indiana Technology Fund</i>	16,708	1,823,923
Total	<u>1,939,222</u>	<u>33,744,430</u>
<u>16 Decatur</u>		
<i>Excise Tax Reduction</i>	\$913,150	\$13,409,004
<i>Supplemental Tuition Support</i>		1,414,236
<i>City and Town Police and Fire Pensions</i>	51,957	716,721
<i>Build Indiana Fund Local Projects</i>		2,326,311
<i>Local Road and Street Account Distribution</i>		236,036
<i>Indiana Technology Fund</i>	16,439	836,051
Total	<u>981,547</u>	<u>18,938,358</u>
<u>17 DeKalb</u>		
<i>Excise Tax Reduction</i>	\$1,368,255	\$21,422,105
<i>Supplemental Tuition Support</i>		2,151,930
<i>City and Town Police and Fire Pensions</i>	24,839	303,630
<i>Build Indiana Fund Local Projects</i>		1,744,815
<i>Local Road and Street Account Distribution</i>		411,037
<i>Indiana Technology Fund</i>	25,480	1,677,301
Total	<u>1,418,573</u>	<u>27,710,819</u>
<u>18 Delaware</u>		
<i>Excise Tax Reduction</i>	\$3,573,255	\$57,101,964
<i>Supplemental Tuition Support</i>		6,006,536
<i>City and Town Police and Fire Pensions</i>	814,133	9,755,192
<i>Build Indiana Fund Local Projects</i>		6,054,088
<i>Local Road and Street Account Distribution</i>		1,188,054
<i>Indiana Technology Fund</i>	31,240	2,904,044
Total	<u>4,418,628</u>	<u>83,009,879</u>
<u>19 Dubois</u>		
<i>Excise Tax Reduction</i>	\$1,704,909	\$25,042,016
<i>Supplemental Tuition Support</i>		1,955,731
<i>City and Town Police and Fire Pensions</i>	34,703	400,464
<i>Build Indiana Fund Local Projects</i>		6,293,236
<i>Local Road and Street Account Distribution</i>		368,240
<i>Indiana Technology Fund</i>	25,264	1,403,347
Total	<u>1,764,876</u>	<u>35,463,034</u>

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>20 Elkhart</u>		
<i>Excise Tax Reduction</i>	\$5,504,049	\$90,715,756
<i>Supplemental Tuition Support</i>		7,963,125
<i>City and Town Police and Fire Pensions</i>	928,901	10,669,140
<i>Build Indiana Fund Local Projects</i>		8,694,986
<i>Local Road and Street Account Distribution</i>		1,747,760
<i>Indiana Technology Fund</i>	40,639	4,724,612
Total	6,473,589	124,515,379
<u>21 Fayette</u>		
<i>Excise Tax Reduction</i>	\$644,570	\$12,073,255
<i>Supplemental Tuition Support</i>		1,546,130
<i>City and Town Police and Fire Pensions</i>	262,774	3,492,929
<i>Build Indiana Fund Local Projects</i>		2,435,628
<i>Local Road and Street Account Distribution</i>		270,661
<i>Indiana Technology Fund</i>	10,126	654,258
Total	917,470	20,472,861
<u>22 Floyd</u>		
<i>Excise Tax Reduction</i>	\$2,702,510	\$40,985,825
<i>Supplemental Tuition Support</i>		3,413,799
<i>City and Town Police and Fire Pensions</i>	635,666	7,833,516
<i>Build Indiana Fund Local Projects</i>		4,141,661
<i>Local Road and Street Account Distribution</i>		704,153
<i>Indiana Technology Fund</i>	11,639	1,453,501
Total	3,349,816	58,532,455
<u>23 Fountain</u>		
<i>Excise Tax Reduction</i>	\$614,588	\$9,061,828
<i>Supplemental Tuition Support</i>		1,035,238
<i>City and Town Police and Fire Pensions</i>	16,511	143,767
<i>Build Indiana Fund Local Projects</i>		1,145,353
<i>Local Road and Street Account Distribution</i>		174,038
<i>Indiana Technology Fund</i>	9,371	599,577
Total	640,470	12,159,802
<u>24 Franklin</u>		
<i>Excise Tax Reduction</i>	\$762,321	\$11,529,549
<i>Supplemental Tuition Support</i>		988,045
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,330,000
<i>Local Road and Street Account Distribution</i>		205,143
<i>Indiana Technology Fund</i>	8,495	617,630
Total	770,816	14,670,367

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>25 Fulton</u>		
<i>Excise Tax Reduction</i>	\$710,589	\$11,067,411
<i>Supplemental Tuition Support</i>		857,778
<i>City and Town Police and Fire Pensions</i>	19,524	199,533
<i>Build Indiana Fund Local Projects</i>		1,377,539
<i>Local Road and Street Account Distribution</i>		201,599
<i>Indiana Technology Fund</i>	23,736	805,357
Total	753,849	14,509,217
<u>26 Gibson</u>		
<i>Excise Tax Reduction</i>	\$1,330,684	\$18,816,692
<i>Supplemental Tuition Support</i>		1,588,280
<i>City and Town Police and Fire Pensions</i>	64,409	811,179
<i>Build Indiana Fund Local Projects</i>		2,437,421
<i>Local Road and Street Account Distribution</i>		314,453
<i>Indiana Technology Fund</i>	17,421	1,142,641
Total	1,412,514	25,110,667
<u>27 Grant</u>		
<i>Excise Tax Reduction</i>	\$2,110,857	\$35,814,204
<i>Supplemental Tuition Support</i>		4,577,783
<i>City and Town Police and Fire Pensions</i>	398,247	5,479,252
<i>Build Indiana Fund Local Projects</i>		6,509,831
<i>Local Road and Street Account Distribution</i>		775,967
<i>Indiana Technology Fund</i>	14,234	2,060,475
Total	2,523,337	55,217,511
<u>28 Greene</u>		
<i>Excise Tax Reduction</i>	\$1,120,408	\$15,854,214
<i>Supplemental Tuition Support</i>		1,961,863
<i>City and Town Police and Fire Pensions</i>	27,518	494,218
<i>Build Indiana Fund Local Projects</i>		1,563,302
<i>Local Road and Street Account Distribution</i>		306,033
<i>Indiana Technology Fund</i>	17,448	1,780,234
Total	1,165,374	21,959,865
<u>29 Hamilton</u>		
<i>Excise Tax Reduction</i>	\$19,744,585	\$202,315,892
<i>Supplemental Tuition Support</i>		6,261,205
<i>City and Town Police and Fire Pensions</i>	296,914	2,642,557
<i>Build Indiana Fund Local Projects</i>		2,565,285
<i>Local Road and Street Account Distribution</i>		1,625,835
<i>Indiana Technology Fund</i>	47,039	4,286,418
Total	20,088,538	219,697,192

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>30 Hancock</u>		
<i>Excise Tax Reduction</i>	\$3,226,656	\$45,061,528
<i>Supplemental Tuition Support</i>		2,809,927
<i>City and Town Police and Fire Pensions</i>	50,712	572,531
<i>Build Indiana Fund Local Projects</i>		2,910,064
<i>Local Road and Street Account Distribution</i>		575,438
<i>Indiana Technology Fund</i>	2,900	1,582,002
Total	3,280,268	53,511,490
<u>31 Harrison</u>		
<i>Excise Tax Reduction</i>	\$1,311,389	\$19,707,310
<i>Supplemental Tuition Support</i>		1,934,236
<i>Build Indiana Fund Local Projects</i>		1,381,596
<i>Local Road and Street Account Distribution</i>		345,851
<i>Indiana Technology Fund</i>	21,001	1,448,946
Total	1,332,390	24,817,939
<u>32 Hendricks</u>		
<i>Excise Tax Reduction</i>	\$6,779,342	\$85,494,960
<i>Supplemental Tuition Support</i>		4,619,002
<i>City and Town Police and Fire Pensions</i>	78,694	736,785
<i>Job Creation and Economic Development</i>		3,930,485
<i>Build Indiana Fund Local Projects</i>		3,667,655
<i>Local Road and Street Account Distribution</i>		952,947
<i>Indiana Technology Fund</i>	55,769	3,002,295
Total	6,913,805	102,404,129
<u>33 Henry</u>		
<i>Excise Tax Reduction</i>	\$1,647,425	\$28,341,155
<i>Supplemental Tuition Support</i>		2,919,814
<i>City and Town Police and Fire Pensions</i>	194,922	3,085,630
<i>Build Indiana Fund Local Projects</i>		5,336,639
<i>Local Road and Street Account Distribution</i>		540,849
<i>Indiana Technology Fund</i>	15,263	1,683,984
Total	1,857,610	41,908,072
<u>34 Howard</u>		
<i>Excise Tax Reduction</i>	\$3,511,238	\$59,401,628
<i>Supplemental Tuition Support</i>		4,270,066
<i>City and Town Police and Fire Pensions</i>	1,003,373	12,524,976
<i>Job Creation and Economic Development</i>		1,800,000
<i>Build Indiana Fund Local Projects</i>		4,338,583
<i>Local Road and Street Account Distribution</i>		915,100
<i>Indiana Technology Fund</i>	16,440	2,202,073
Total	4,531,052	85,452,426

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>35 Huntington</u>		
<i>Excise Tax Reduction</i>	\$1,237,699	\$19,644,357
<i>Supplemental Tuition Support</i>		2,100,520
<i>City and Town Police and Fire Pensions</i>	270,492	3,075,968
<i>Build Indiana Fund Local Projects</i>		2,166,236
<i>Local Road and Street Account Distribution</i>		373,281
<i>Indiana Technology Fund</i>	13,260	1,070,294
Total	<u>1,521,451</u>	<u>28,430,656</u>
<u>36 Jackson</u>		
<i>Excise Tax Reduction</i>	\$1,397,493	\$21,443,764
<i>Supplemental Tuition Support</i>		2,021,485
<i>City and Town Police and Fire Pensions</i>	137,032	1,584,098
<i>Build Indiana Fund Local Projects</i>		2,381,097
<i>Local Road and Street Account Distribution</i>		397,801
<i>Indiana Technology Fund</i>	17,076	1,390,430
Total	<u>1,551,600</u>	<u>29,218,675</u>
<u>37 Jasper</u>		
<i>Excise Tax Reduction</i>	\$1,366,769	\$18,720,195
<i>Supplemental Tuition Support</i>		1,166,268
<i>City and Town Police and Fire Pensions</i>		2,830
<i>Build Indiana Fund Local Projects</i>		2,584,771
<i>Local Road and Street Account Distribution</i>		287,833
<i>Indiana Technology Fund</i>	11,395	948,714
Total	<u>1,378,163</u>	<u>23,710,612</u>
<u>38 Jay</u>		
<i>Excise Tax Reduction</i>	\$574,091	\$9,030,862
<i>Supplemental Tuition Support</i>		1,310,482
<i>City and Town Police and Fire Pensions</i>	34,144	448,641
<i>Build Indiana Fund Local Projects</i>		3,337,620
<i>Local Road and Street Account Distribution</i>		221,516
<i>Indiana Technology Fund</i>	3,424	677,145
Total	<u>611,659</u>	<u>15,026,267</u>
<u>39 Jefferson</u>		
<i>Excise Tax Reduction</i>	\$972,295	\$15,333,283
<i>Supplemental Tuition Support</i>		1,548,854
<i>City and Town Police and Fire Pensions</i>	69,114	657,730
<i>Build Indiana Fund Local Projects</i>		1,426,048
<i>Local Road and Street Account Distribution</i>		290,948
<i>Indiana Technology Fund</i>	8,127	937,114
Total	<u>1,049,537</u>	<u>20,193,977</u>

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
40 Jennings		
<i>Excise Tax Reduction</i>	\$742,483	\$11,797,726
<i>Supplemental Tuition Support</i>		1,448,874
<i>City and Town Police and Fire Pensions</i>	13,478	203,375
<i>Build Indiana Fund Local Projects</i>		1,668,570
<i>Local Road and Street Account Distribution</i>		237,856
<i>Indiana Technology Fund</i>		1,155,933
Total	755,962	16,512,335
41 Johnson		
<i>Excise Tax Reduction</i>	\$5,934,534	\$82,525,852
<i>Supplemental Tuition Support</i>		5,282,940
<i>City and Town Police and Fire Pensions</i>	170,814	1,686,148
<i>Build Indiana Fund Local Projects</i>		5,658,191
<i>Local Road and Street Account Distribution</i>		1,075,057
<i>Indiana Technology Fund</i>	86,682	3,171,737
Total	6,192,030	99,399,925
42 Knox		
<i>Excise Tax Reduction</i>	\$1,361,308	\$19,133,344
<i>Supplemental Tuition Support</i>		2,024,017
<i>City and Town Police and Fire Pensions</i>	136,058	1,836,668
<i>Build Indiana Fund Local Projects</i>		2,018,755
<i>Local Road and Street Account Distribution</i>		371,615
<i>Indiana Technology Fund</i>	18,058	1,348,622
<i>Wabash River Heritage</i>		295,391
Total	1,515,424	27,028,413
43 Kosciusko		
<i>Excise Tax Reduction</i>	\$2,647,999	\$40,343,285
<i>Supplemental Tuition Support</i>		3,491,066
<i>City and Town Police and Fire Pensions</i>	95,293	1,003,353
<i>Build Indiana Fund Local Projects</i>		9,791,504
<i>Local Road and Street Account Distribution</i>		742,974
<i>Indiana Technology Fund</i>	24,303	2,406,238
Total	2,767,596	57,778,420
44 LaGrange		
<i>Excise Tax Reduction</i>	\$777,738	\$12,958,494
<i>Supplemental Tuition Support</i>		1,256,041
<i>City and Town Police and Fire Pensions</i>		1,136,250
<i>Build Indiana Fund Local Projects</i>		7,352,372
<i>Local Road and Street Account Distribution</i>		240,204
<i>Indiana Technology Fund</i>	8,913	847,731
Total	786,651	23,791,092

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>45 Lake</u>		
<i>Excise Tax Reduction</i>	\$17,716,361	\$254,966,647
<i>Supplemental Tuition Support</i>		29,080,529
<i>City and Town Police and Fire Pensions</i>	5,047,615	63,860,284
<i>Build Indiana Fund Local Projects</i>		36,653,316
<i>Local Road and Street Account Distribution</i>		4,694,735
<i>Indiana Technology Fund</i>	61,615	16,274,837
Total	<u>22,825,592</u>	<u>405,530,348</u>
<u>46 LaPorte</u>		
<i>Excise Tax Reduction</i>	\$4,205,633	\$61,567,623
<i>Supplemental Tuition Support</i>		5,737,825
<i>City and Town Police and Fire Pensions</i>	753,656	8,193,593
<i>Build Indiana Fund Local Projects</i>		13,576,449
<i>Local Road and Street Account Distribution</i>		1,165,245
<i>Indiana Technology Fund</i>	15,449	2,792,406
Total	<u>4,974,738</u>	<u>93,033,141</u>
<u>47 Lawrence</u>		
<i>Excise Tax Reduction</i>	\$1,519,550	\$24,354,199
<i>Supplemental Tuition Support</i>		2,448,566
<i>City and Town Police and Fire Pensions</i>	191,018	3,143,971
<i>Build Indiana Fund Local Projects</i>		2,141,709
<i>Local Road and Street Account Distribution</i>		437,640
<i>Indiana Technology Fund</i>	13,703	1,948,856
Total	<u>1,724,271</u>	<u>34,474,941</u>
<u>48 Madison</u>		
<i>Excise Tax Reduction</i>	\$4,441,328	\$77,252,103
<i>Supplemental Tuition Support</i>		7,182,410
<i>City and Town Police and Fire Pensions</i>	1,132,780	13,754,885
<i>Build Indiana Fund Local Projects</i>		6,950,539
<i>Local Road and Street Account Distribution</i>		1,400,432
<i>Indiana Technology Fund</i>	50,461	3,699,026
Total	<u>5,624,569</u>	<u>110,239,395</u>
<u>49 Marion</u>		
<i>Excise Tax Reduction</i>	\$30,439,391	\$488,994,678
<i>Supplemental Tuition Support</i>		36,075,483
<i>City and Town Police and Fire Pensions</i>	9,561,956	107,436,684
<i>Job Creation and Economic Development</i>		20,200,000
<i>Build Indiana Fund Local Projects</i>		43,929,486
<i>Local Road and Street Account Distribution</i>		9,015,621
<i>Indiana Technology Fund</i>	919,872	16,145,924
Total	<u>40,921,219</u>	<u>721,797,877</u>

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>50 Marshall</u>		
<i>Excise Tax Reduction</i>	\$1,522,400	\$23,789,126
<i>Supplemental Tuition Support</i>		2,728,044
<i>City and Town Police and Fire Pensions</i>	53,578	589,235
<i>Build Indiana Fund Local Projects</i>		3,605,357
<i>Local Road and Street Account Distribution</i>		437,700
<i>Indiana Technology Fund</i>	34,749	1,433,024
Total	<u>1,610,727</u>	<u>32,582,486</u>
<u>51 Martin</u>		
<i>Excise Tax Reduction</i>	\$336,159	\$4,909,866
<i>Supplemental Tuition Support</i>		667,838
<i>City and Town Police and Fire Pensions</i>	3,000	93,633
<i>Build Indiana Fund Local Projects</i>		1,457,910
<i>Local Road and Street Account Distribution</i>		99,810
<i>Indiana Technology Fund</i>	3,480	657,353
Total	<u>342,639</u>	<u>7,886,410</u>
<u>52 Miami</u>		
<i>Excise Tax Reduction</i>	\$1,113,709	\$18,639,942
<i>Supplemental Tuition Support</i>		2,341,833
<i>City and Town Police and Fire Pensions</i>	191,947	2,333,499
<i>Build Indiana Fund Local Projects</i>		1,171,780
<i>Local Road and Street Account Distribution</i>		352,708
<i>Indiana Technology Fund</i>	1,160	1,657,257
Total	<u>1,306,816</u>	<u>26,497,019</u>
<u>53 Monroe</u>		
<i>Excise Tax Reduction</i>	\$3,966,486	\$54,810,395
<i>Supplemental Tuition Support</i>		3,711,526
<i>City and Town Police and Fire Pensions</i>	509,876	5,566,948
<i>Build Indiana Fund Local Projects</i>		5,421,195
<i>Local Road and Street Account Distribution</i>		1,006,252
<i>Indiana Technology Fund</i>	7,069	1,621,540
Total	<u>4,483,432</u>	<u>72,137,856</u>
<u>54 Montgomery</u>		
<i>Excise Tax Reduction</i>	\$1,269,365	\$19,222,135
<i>Supplemental Tuition Support</i>		1,765,798
<i>City and Town Police and Fire Pensions</i>	143,930	1,768,743
<i>Build Indiana Fund Local Projects</i>		2,499,023
<i>Local Road and Street Account Distribution</i>		359,012
<i>Indiana Technology Fund</i>	11,236	1,138,771
Total	<u>1,424,530</u>	<u>26,753,482</u>

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>55 Morgan</u>		
<i>Excise Tax Reduction</i>	\$2,682,269	\$40,678,960
<i>Supplemental Tuition Support</i>		3,493,479
<i>City and Town Police and Fire Pensions</i>	68,712	753,424
<i>Build Indiana Fund Local Projects</i>		2,618,383
<i>Local Road and Street Account Distribution</i>		630,692
<i>Indiana Technology Fund</i>	19,733	1,812,362
Total	<u>2,770,715</u>	<u>49,987,300</u>
<u>56 Newton</u>		
<i>Excise Tax Reduction</i>	\$582,267	\$8,434,912
<i>Supplemental Tuition Support</i>		878,432
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		2,492,988
<i>Local Road and Street Account Distribution</i>		150,822
<i>Indiana Technology Fund</i>	4,060	709,255
Total	<u>586,326</u>	<u>12,666,410</u>
<u>57 Noble</u>		
<i>Excise Tax Reduction</i>	\$1,333,913	\$21,711,181
<i>Supplemental Tuition Support</i>		2,324,521
<i>City and Town Police and Fire Pensions</i>	25,500	337,394
<i>Build Indiana Fund Local Projects</i>		3,366,326
<i>Local Road and Street Account Distribution</i>		410,072
<i>Indiana Technology Fund</i>	34,905	1,386,038
Total	<u>1,394,317</u>	<u>29,535,531</u>
<u>58 Ohio</u>		
<i>Excise Tax Reduction</i>	\$205,215	\$3,096,626
<i>Supplemental Tuition Support</i>		345,335
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		325,067
<i>Local Road and Street Account Distribution</i>		54,612
<i>Indiana Technology Fund</i>	5,513	384,522
Total	<u>210,728</u>	<u>4,206,161</u>
<u>59 Orange</u>		
<i>Excise Tax Reduction</i>	\$625,931	\$9,209,240
<i>Supplemental Tuition Support</i>		1,105,941
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,075,568
<i>Local Road and Street Account Distribution</i>		173,183
<i>Indiana Technology Fund</i>	6,139	966,977
Total	<u>632,069</u>	<u>12,530,910</u>

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>60 Owen</u>		
<i>Excise Tax Reduction</i>	\$619,420	\$9,592,531
<i>Supplemental Tuition Support</i>		1,012,737
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,138,709
<i>Local Road and Street Account Distribution</i>		186,703
<i>Indiana Technology Fund</i>	4,840	841,922
Total	624,260	12,772,601
<u>61 Parke</u>		
<i>Excise Tax Reduction</i>	\$528,764	\$8,194,220
<i>Supplemental Tuition Support</i>		823,801
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		895,100
<i>Local Road and Street Account Distribution</i>		147,344
<i>Indiana Technology Fund</i>	3,288	778,010
Total	532,052	10,838,475
<u>62 Perry</u>		
<i>Excise Tax Reduction</i>	\$565,219	\$8,847,254
<i>Supplemental Tuition Support</i>		1,181,805
<i>City and Town Police and Fire Pensions</i>	19,537	185,953
<i>Build Indiana Fund Local Projects</i>		3,009,321
<i>Local Road and Street Account Distribution</i>		172,988
<i>Indiana Technology Fund</i>	15,583	963,768
Total	600,339	14,361,090
<u>63 Pike</u>		
<i>Excise Tax Reduction</i>	\$452,459	\$6,435,200
<i>Supplemental Tuition Support</i>		505,836
<i>City and Town Police and Fire Pensions</i>	1,467	27,082
<i>Build Indiana Fund Local Projects</i>		1,446,943
<i>Local Road and Street Account Distribution</i>		122,469
<i>Indiana Technology Fund</i>	4,476	377,172
Total	458,403	8,914,702
<u>64 Porter</u>		
<i>Excise Tax Reduction</i>	\$7,575,010	\$101,901,975
<i>Supplemental Tuition Support</i>		7,357,227
<i>City and Town Police and Fire Pensions</i>	400,526	4,066,717
<i>Build Indiana Fund Local Projects</i>		14,525,888
<i>Local Road and Street Account Distribution</i>		1,461,558
<i>Indiana Technology Fund</i>	62,106	3,837,400
Total	8,037,641	133,150,766

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>65 Posey</u>		
<i>Excise Tax Reduction</i>	\$1,193,229	\$16,475,989
<i>Supplemental Tuition Support</i>		1,078,029
<i>City and Town Police and Fire Pensions</i>	32,438	411,486
<i>Build Indiana Fund Local Projects</i>		3,836,183
<i>Local Road and Street Account Distribution</i>		255,932
<i>Indiana Technology Fund</i>	15,324	1,012,588
Total	<u>1,240,991</u>	<u>23,070,207</u>
<u>66 Pulaski</u>		
<i>Excise Tax Reduction</i>	\$492,562	\$7,294,918
<i>Supplemental Tuition Support</i>		728,182
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		765,154
<i>Local Road and Street Account Distribution</i>		131,620
<i>Indiana Technology Fund</i>	9,345	632,600
Total	<u>501,907</u>	<u>9,552,474</u>
<u>67 Putnam</u>		
<i>Excise Tax Reduction</i>	\$1,187,492	\$18,231,584
<i>Supplemental Tuition Support</i>		1,906,393
<i>City and Town Police and Fire Pensions</i>	35,057	463,042
<i>Build Indiana Fund Local Projects</i>		1,008,802
<i>Local Road and Street Account Distribution</i>		301,888
<i>Indiana Technology Fund</i>	19,531	1,322,107
Total	<u>1,242,080</u>	<u>23,233,816</u>
<u>68 Randolph</u>		
<i>Excise Tax Reduction</i>	\$792,726	\$12,280,087
<i>Supplemental Tuition Support</i>		1,668,326
<i>City and Town Police and Fire Pensions</i>	161,966	1,651,605
<i>Build Indiana Fund Local Projects</i>		2,661,659
<i>Local Road and Street Account Distribution</i>		284,140
<i>Indiana Technology Fund</i>	8,896	1,116,886
Total	<u>963,588</u>	<u>19,662,704</u>
<u>69 Ripley</u>		
<i>Excise Tax Reduction</i>	\$938,702	\$14,529,334
<i>Supplemental Tuition Support</i>		1,578,663
<i>City and Town Police and Fire Pensions</i>	9,784	101,817
<i>Build Indiana Fund Local Projects</i>		1,844,623
<i>Local Road and Street Account Distribution</i>		271,557
<i>Indiana Technology Fund</i>	16,445	1,298,023
Total	<u>964,931</u>	<u>19,624,017</u>

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>70 Rush</u>		
<i>Excise Tax Reduction</i>	\$582,939	\$9,239,826
<i>Supplemental Tuition Support</i>		875,492
<i>City and Town Police and Fire Pensions</i>	45,083	652,530
<i>Build Indiana Fund Local Projects</i>		2,178,572
<i>Local Road and Street Account Distribution</i>		176,896
<i>Indiana Technology Fund</i>	1,790	427,673
Total	629,811	13,550,989
<u>71 St Joseph</u>		
<i>Excise Tax Reduction</i>	\$8,390,394	\$135,976,677
<i>Supplemental Tuition Support</i>		11,357,557
<i>City and Town Police and Fire Pensions</i>	2,093,723	26,199,617
<i>Job Creation and Economic Development</i>		1,802,848
<i>Build Indiana Fund Local Projects</i>		17,129,849
<i>Local Road and Street Account Distribution</i>		2,752,812
<i>Indiana Technology Fund</i>	27,334	3,582,098
Total	10,511,452	198,801,458
<u>72 Scott</u>		
<i>Excise Tax Reduction</i>	\$623,192	\$10,132,735
<i>Supplemental Tuition Support</i>		1,391,995
<i>City and Town Police and Fire Pensions</i>	25,480	500,142
<i>Build Indiana Fund Local Projects</i>		1,609,145
<i>Local Road and Street Account Distribution</i>		224,154
<i>Indiana Technology Fund</i>	2,298	1,158,495
Total	650,969	15,016,666
<u>73 Shelby</u>		
<i>Excise Tax Reduction</i>	\$1,551,846	\$24,231,331
<i>Supplemental Tuition Support</i>		2,330,442
<i>City and Town Police and Fire Pensions</i>	137,712	1,918,550
<i>Build Indiana Fund Local Projects</i>		2,393,104
<i>Local Road and Street Account Distribution</i>		437,052
<i>Indiana Technology Fund</i>	6,576	1,415,603
Total	1,696,134	32,726,082
<u>74 Spencer</u>		
<i>Excise Tax Reduction</i>	\$810,398	\$11,658,130
<i>Supplemental Tuition Support</i>		976,669
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,101,606
<i>Local Road and Street Account Distribution</i>		191,145
<i>Indiana Technology Fund</i>	11,876	2,693,406
Total	822,274	16,620,956

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>75 Starke</u>		
<i>Excise Tax Reduction</i>	\$765,390	\$11,265,486
<i>Supplemental Tuition Support</i>		1,470,095
<i>City and Town Police and Fire Pensions</i>	8,746	92,414
<i>Build Indiana Fund Local Projects</i>		906,622
<i>Local Road and Street Account Distribution</i>		229,963
<i>Indiana Technology Fund</i>	7,494	1,242,835
Total	<u>781,630</u>	<u>15,207,415</u>
<u>76 Steuben</u>		
<i>Excise Tax Reduction</i>	\$1,141,177	\$18,151,150
<i>Supplemental Tuition Support</i>		1,783,827
<i>City and Town Police and Fire Pensions</i>	35,240	337,197
<i>Build Indiana Fund Local Projects</i>		2,130,945
<i>Local Road and Street Account Distribution</i>		324,721
<i>Indiana Technology Fund</i>	19,989	966,139
Total	<u>1,196,407</u>	<u>23,693,979</u>
<u>77 Sullivan</u>		
<i>Excise Tax Reduction</i>	\$768,809	\$10,456,951
<i>Supplemental Tuition Support</i>		1,007,727
<i>City and Town Police and Fire Pensions</i>	28,254	511,125
<i>Build Indiana Fund Local Projects</i>		4,511,937
<i>Local Road and Street Account Distribution</i>		188,783
<i>Indiana Technology Fund</i>		640,758
Total	<u>797,063</u>	<u>17,317,282</u>
<u>78 Switzerland</u>		
<i>Excise Tax Reduction</i>	\$265,789	\$4,213,114
<i>Supplemental Tuition Support</i>		507,129
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		657,500
<i>Local Road and Street Account Distribution</i>		71,077
<i>Indiana Technology Fund</i>		559,112
Total	<u>265,789</u>	<u>6,007,932</u>
<u>79 Tippecanoe</u>		
<i>Excise Tax Reduction</i>	\$5,955,340	\$79,297,888
<i>Supplemental Tuition Support</i>		4,744,209
<i>City and Town Police and Fire Pensions</i>	825,300	9,549,064
<i>Build Indiana Fund Local Projects</i>		6,730,858
<i>Local Road and Street Account Distribution</i>		1,259,151
<i>Indiana Technology Fund</i>	7,069	2,131,147
<i>Wabash River Heritage</i>		387,816
Total	<u>6,787,709</u>	<u>104,100,133</u>

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
80 Tipton		
<i>Excise Tax Reduction</i>	\$736,682	\$11,989,898
<i>Supplemental Tuition Support</i>		942,435
<i>City and Town Police and Fire Pensions</i>	38,622	479,170
<i>Build Indiana Fund Local Projects</i>		826,990
<i>Local Road and Street Account Distribution</i>		178,910
<i>Indiana Technology Fund</i>	15,216	699,798
Total	790,520	15,117,201
81 Union		
<i>Excise Tax Reduction</i>	\$226,566	\$3,567,578
<i>Supplemental Tuition Support</i>		476,805
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		634,969
<i>Local Road and Street Account Distribution</i>		71,595
<i>Indiana Technology Fund</i>	7,671	413,175
Total	234,237	5,164,123
82 Vanderburgh		
<i>Excise Tax Reduction</i>	\$6,707,119	\$98,081,702
<i>Supplemental Tuition Support</i>		6,736,476
<i>City and Town Police and Fire Pensions</i>	1,905,805	21,660,499
<i>Build Indiana Fund Local Projects</i>		14,149,632
<i>Local Road and Street Account Distribution</i>		1,753,660
<i>Indiana Technology Fund</i>	33,986	2,776,580
Total	8,646,910	145,158,549
83 Vermillion		
<i>Excise Tax Reduction</i>	\$612,913	\$8,869,348
<i>Supplemental Tuition Support</i>		821,648
<i>City and Town Police and Fire Pensions</i>	16,080	260,853
<i>Build Indiana Fund Local Projects</i>		2,358,659
<i>Local Road and Street Account Distribution</i>		172,774
<i>Indiana Technology Fund</i>	6,849	757,683
Total	635,842	13,240,965
84 Vigo		
<i>Excise Tax Reduction</i>	\$3,369,527	\$50,225,940
<i>Supplemental Tuition Support</i>		5,189,654
<i>City and Town Police and Fire Pensions</i>	712,750	8,686,969
<i>Build Indiana Fund Local Projects</i>		6,502,648
<i>Local Road and Street Account Distribution</i>		1,037,591
<i>Indiana Technology Fund</i>	13,897	1,966,863
<i>Wabash River Heritage</i>		314,989
Total	4,096,174	73,924,654

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
85 Wabash		
<i>Excise Tax Reduction</i>	\$1,087,568	\$17,504,937
<i>Supplemental Tuition Support</i>		2,093,298
<i>City and Town Police and Fire Pensions</i>	192,418	2,195,619
<i>Build Indiana Fund Local Projects</i>		1,062,538
<i>Local Road and Street Account Distribution</i>		352,648
<i>Indiana Technology Fund</i>	15,991	1,195,195
<i>Wabash River Heritage</i>		190,967
Total	1,295,978	24,595,203
86 Warren		
<i>Excise Tax Reduction</i>	\$375,334	\$5,038,773
<i>Supplemental Tuition Support</i>		393,816
<i>City and Town Police and Fire Pensions</i>		0
<i>Build Indiana Fund Local Projects</i>		1,094,839
<i>Local Road and Street Account Distribution</i>		84,747
<i>Indiana Technology Fund</i>		334,857
<i>Wabash River Heritage</i>		243,742
Total	375,334	7,190,774
87 Warrick		
<i>Excise Tax Reduction</i>	\$2,657,859	\$35,411,415
<i>Supplemental Tuition Support</i>		2,332,781
<i>City and Town Police and Fire Pensions</i>	36,400	475,842
<i>Build Indiana Fund Local Projects</i>		2,456,742
<i>Local Road and Street Account Distribution</i>		506,942
<i>Indiana Technology Fund</i>	30,067	1,389,972
Total	2,724,326	42,573,694
88 Washington		
<i>Excise Tax Reduction</i>	\$803,685	\$12,460,062
<i>Supplemental Tuition Support</i>		1,495,951
<i>City and Town Police and Fire Pensions</i>	27,811	342,021
<i>Build Indiana Fund Local Projects</i>		1,442,079
<i>Local Road and Street Account Distribution</i>		244,659
<i>Indiana Technology Fund</i>	8,229	1,087,389
Total	839,725	17,072,160
89 Wayne		
<i>Excise Tax Reduction</i>	\$1,908,247	\$31,096,486
<i>Supplemental Tuition Support</i>		4,069,959
<i>City and Town Police and Fire Pensions</i>	574,245	7,755,188
<i>Build Indiana Fund Local Projects</i>		9,665,453
<i>Local Road and Street Account Distribution</i>		749,923
<i>Indiana Technology Fund</i>	16,033	2,308,573
Total	2,498,525	55,645,581

County Name	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
90 Wells		
<i>Excise Tax Reduction</i>	\$924,296	\$14,176,100
<i>Supplemental Tuition Support</i>		1,605,390
<i>City and Town Police and Fire Pensions</i>	37,657	384,120
<i>Build Indiana Fund Local Projects</i>		2,716,190
<i>Local Road and Street Account Distribution</i>		279,153
<i>Indiana Technology Fund</i>	7,581	904,021
<i>Wabash River Heritage</i>		62,976
Total	969,534	20,127,950
91 White		
<i>Excise Tax Reduction</i>	\$935,505	\$14,118,221
<i>Supplemental Tuition Support</i>		1,520,307
<i>City and Town Police and Fire Pensions</i>	44,029	432,407
<i>Build Indiana Fund Local Projects</i>		1,509,660
<i>Local Road and Street Account Distribution</i>		262,157
<i>Indiana Technology Fund</i>	25,720	1,202,108
Total	1,005,255	19,044,859
92 Whitley		
<i>Excise Tax Reduction</i>	\$1,218,428	\$17,906,773
<i>Supplemental Tuition Support</i>		2,298,835
<i>City and Town Police and Fire Pensions</i>	28,765	418,542
<i>Build Indiana Fund Local Projects</i>		4,062,612
<i>Local Road and Street Account Distribution</i>		304,925
<i>Indiana Technology Fund</i>	15,470	1,218,319
Total	1,262,663	26,210,005
State Subtotal - Distributions to Counties	273,688,395	4,841,132,038

	Fiscal Year 2011	Cumulative Total Fiscal Years 1989 - 2011
<u>Distributions not allocated to specific counties</u>		
<i>Teachers' Retirement Fund Pre-1996 Account</i>	\$35,000,000	\$587,600,963
<i>Teachers' Retirement Fund 1996 Account</i>		60,000,000
<i>Build Indiana Fund Local Projects</i>		2,435,100
<i>Local Police and Fire not Specifically Allocated</i>		43,606,413
<i>Indiana Technology Fund</i>	1,524,045	35,388,852
<i>Higher Education Technology</i>		29,000,000
<i>21st Century Research and Technology Fund</i>		50,699,998
<i>Digital Television Conversion for Indiana PBS Stations</i>		17,879,380
<i>Little Calumet River Basin Commission</i>		3,000,000
<i>Indiana University Proton Therapy</i>		10,000,000
<i>Purdue University-Nanotechnology</i>		5,000,000
<i>Department of Natural Resources State Projects</i>		1,163,781
<i>Indiana Department of Transportation Projects</i>		6,156,833
<i>Stream Pollution Control Grants</i>		22,800,000
<i>Board of Finance Transfer to the General Fund</i>		291,304,622
<i>Property Tax Replacement Fund Transfer</i>		375,000,000
<i>1992-93 Biennium Appropriations to the Highway Construction Account</i>		72,500,000
<i>Excise Cut Replacement Account</i>		2,317,171
<i>Other State & Local Distributions</i>		8,160,253
<i>I-Light</i>	1,471,833	3,471,833
<i>IHETS</i>	501,751	1,101,751
<i>Gigapop</i>	656,158	1,428,109
<i>Education Alliance</i>	395,130	790,396
<i>Education Services</i>	695,223	1,390,449
<i>Degree Link</i>	460,245	1,001,710
<i>Workforce Centers</i>	732,794	1,594,904
<i>Midwest Higher Education</i>	95,000	190,000
<i>David Ford Fund</i>	3,809,965	7,619,930
<i>Airport Development</i>	1,200,000	2,400,000
<i>Lake Shafer</i>		40,386
Total	46,542,144	1,645,042,834
Grand Total - Distributions	320,230,539	6,486,174,872

Table 3
Distribution of Admissions Tax and Wagering Tax
Fiscal Year 2011
and Cumulative: FY 1996 through FY 2011
(in Dollars)

	Fiscal Year 2011	Cumulative Total Fiscal Years 1996-2011
Riverboat Admissions Tax		
Distribution to State/Local Units*	\$78,989,038	\$1,327,735,590
Riverboat Wagering Tax		
Distribution to Property Tax Replacement Fund	0	2,767,882,879
Distribution to Meet Admissions Tax Hold Harmless Guarantee	39,210,907	341,969,139
Distribution to State General Fund	403,995,088	961,270,744
Local Revenue Sharing **	33,000,000	297,000,000
Distribution to Lottery and Gaming Surplus Account	85,839,985	2,234,004,460
Distribution to Local Units	100,420,926	1,330,241,597
Indiana Economic Development Commission	87,773	87,773
Indiana Gaming Commission Administrative	1,105,160	41,293,203
Gambling at Racetracks		
Slot Machine Wagering Tax to State Property Tax Reduction Trust Fund	0	49,279,708
Slot Machine Wagering Tax to State General Fund	131,296,129	314,908,310
15% of AGR Share to General Fund	13,455,269	16,500,722
15% of AGR Share to Breed Funds***	24,590,253	73,148,478
County Wagering Fees	13,689,256	38,039,804
Supplemental Wagering Fees	4,563,085	12,679,934
Grand Total	930,242,870	9,806,042,340

* In FY 2011, \$529 million in wagering tax revenues were deposited in the State General Fund. In September 2010, \$39.2 million was transferred from the State General Fund to state and local units to address the admissions tax distribution shortfall for the previous fiscal year. In June 2011, \$85.8 million was transferred from the State General Fund to the Build Indiana Fund (BIF) to meet the statutory requirement.

** P.L. 224-2003 required the \$33.0 million set aside for local revenue sharing for FY 2003 to be deposited in the State General Fund. In FY 2004, and years thereafter, \$33.0 million was distributed to the local units in counties which do not have a riverboat casino.

*** Starting in FY 2011, this table also reports the current year and cumulative distribution to Breed Development Funds from slots operations at racetracks.

Table 4
Distribution of Riverboat Admissions Tax to State and Local Units
Fiscal Year 2011
and Cumulative: FY 1996 through FY 2011

	Fiscal Year 2011*	Cumulative Total Fiscal Years 1996-2011*
Dearborn County	\$7,403,833	\$97,684,938
Dearborn County Convention and Visitors Bureau	740,377	9,768,406
East Chicago**	5,802,864	77,437,741
Evansville	2,097,203	31,677,375
Gary**	6,507,498	91,591,663
Hammond**	5,294,238	79,253,395
Harrison County	10,974,829	129,285,676
Harrison County Convention and Visitors Bureau	548,737	6,464,226
Indiana Horse Racing Commission***	0	291,683,628
Lake County**	17,604,608	248,282,806
Lake County Convention and Visitors Bureau	1,584,400	23,307,625
LaPorte County	3,898,973	50,879,184
LaPorte County Convention and Visitors Bureau	389,894	5,087,874
Lawrenceburg	7,403,833	97,684,938
Division of Mental Health and Addiction	4,122,486	55,699,429
Michigan City	3,898,973	50,879,184
North West Indiana Law Enforcement Training Center	176,044	1,520,431
Ohio County	2,502,138	39,653,774
Ohio County Convention and Visitors Bureau	250,212	3,965,341
Rising Sun	2,502,138	39,653,774
State Fair Commission	6,183,791	83,549,977
Switzerland County	4,462,136	48,356,778
Switzerland County Convention and Visitors Bureau	223,105	2,417,817
Vanderburgh County	2,097,203	31,677,375
Vanderburgh County Convention and Visitors Bureau	209,718	3,167,709
Orange County	915,685	4,234,781
Paoli	208,206	962,546
Orleans	208,206	962,546
French Lick	416,295	2,128,723
West Baden Springs	416,295	2,128,723
Orange County Development Commission	105,796	2,251,188
West Baden Hotel Preservation & Maintenance Fund	137,535	2,735,531
Indiana Economic Development Corporation	978,393	5,386,805
Historic Hotel Preservation Commission	0	229,216
State General Fund***	17,934,313	48,053,613
Grand Total	118,199,945	1,669,704,735

* The distributions include supplemental distributions from GF/PTRF to meet the fiscal year guaranteed level. The FY 2011 supplemental distribution of \$40.7 million made from the State General Fund in September 2011 is not included in this total.

** \$12.6 million shown to Lake county units for FY 2011 were reimbursed to the State General Fund for property tax credits provided during tax years 2007 and 2008. In total, \$70.3 million has been reimbursed to the state between 2005 and 2011.

*** As required by HEA 1835-2007, in FY 2011 the Indiana Horse Racing Commission's share of \$17.9 million of admissions tax revenue was deposited in the State General Fund.

Table 5*
Distribution of Riverboat Wagering Tax to Local Units
Fiscal Year 2011
and Cumulative: FY 1996 through FY 2011

	Fiscal Year 2011	Cumulative Total Fiscal Years 1996-2011
East Chicago	\$13,549,654	\$177,849,369
Evansville	4,760,340	75,452,982
Gary	11,591,063	179,518,394
Hammond	13,749,023	192,137,892
Harrison County	11,767,667	139,632,650
Lawrenceburg	17,686,963	236,107,646
Michigan City	9,556,783	125,024,486
Rising Sun	5,099,666	97,434,488
Switzerland County	5,111,269	53,745,230
Orange County	1,579,918	7,658,159
Orange County Convention & Visitors Bureau	0	301,881
Orleans	877,732	3,896,537
Paoli	877,732	3,896,537
French Lick	1,404,372	6,878,852
West Baden Springs	1,404,372	6,878,852
Historic Hotel Preservation Commission	0	1,288,784
Orange County Development Commission	1,404,372	6,234,459
West Baden Hotel Preservation & Maintenance Fund	0	16,304,398
Grand Total	100,420,926	1,330,241,596

* This table represents the distribution of riverboat wagering tax revenues to local units. For casinos other than the Orange County casino, the first \$33.0 million is set aside for revenue sharing among counties that do not have a casino and the remaining funds are deposited in the State General Fund. An amount is transferred from the State General Fund to the Build Indiana Fund to meet the cap of \$250.0 million for each fiscal year. The Orange County casino distribution is illustrated in Figure 5.

TABLE 6 ^{(1) (2)}

DISTRIBUTION OF FY 2011 RIVERBOAT WAGERING TAX REVENUE SHARING BY COUNTY

COUNTY	AMOUNT	COUNTY	AMOUNT
Adams	\$210,426	Madison	\$834,559
Allen	2,076,723	Marion	5,384,751
Bartholomew	447,043	Marshall	282,413
Benton	58,957	Martin	64,890
Blackford	87,913	Miami	225,802
Boone	288,539	Monroe	754,487
Brown	93,601	Montgomery	235,484
Carroll	126,193	Morgan	417,342
Cass	256,141	Newton	91,155
Clark	603,725	Noble	289,591
Clay	166,188	Ohio	
Clinton	211,935	Orange	
Crawford	67,230	Owen	136,338
Daviess	186,615	Parke	107,895
Dearborn		Perry	118,271
Decatur	153,666	Pike	80,334
DeKalb	252,105	Porter	918,667
Delaware	743,261	Posey	169,349
Dubois	248,281	Pulaski	86,079
Elkhart	1,143,912	Putnam	225,408
Fayette	160,131	Randolph	171,476
Floyd	443,213	Ripley	165,982
Fountain	112,357	Rush	114,278
Franklin	138,622	St. Joseph	1,661,877
Fulton	128,359	Scott	143,684
Gibson	203,386	Shelby	271,880
Grant	459,359	Spencer	127,608
Greene	207,498	Starke	147,414
Hamilton	1,534,032	Steuben	207,854
Hancock	346,639	Sullivan	136,119
Harrison		Switzerland	
Hendricks	651,418	Tippecanoe	932,166
Henry	303,565	Tipton	103,739
Howard	531,708	Union	45,990
Huntington	238,275	Vanderburgh	
Jackson	258,676	Vermillion	105,060
Jasper	188,010	Vigo	662,400
Jay	136,463	Wabash	218,781
Jefferson	198,411	Warren	52,686
Jennings	172,434	Warrick	327,815
Johnson	792,111	Washington	170,362
Knox	245,665	Wayne	444,927
Kosciusko	463,451	Wells	172,722
LaGrange	218,462	White	158,122
Lake		Whitley	192,165
LaPorte			
Lawrence	287,381	TOTAL	33,000,000

Note:

(1) This table represents the distribution of the first \$33.0 million of riverboat wagering tax revenues from casinos other than the Orange County casino. The revenue is distributed among counties that do not have a casino.

(2) The County Auditor distributes the county total to cities and towns in the county according to the ratio the city's or town's population bears to the total county population. The amount remaining after the distributions to the cities and towns is the county's share.